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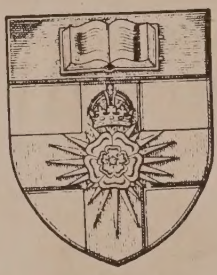

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REPORTS

FROM

COMMISSIONERS:

SIXTEEN VOLUMES.

—(14.)—

DUCHY OF CORNWALL; FIRE INSURANCE DUTIES;
CUSTOMS; INLAND REVENUE; POST OFFICE;
CALEDONIAN CANAL; HIGHLAND ROADS AND BRIDGES;
PUBLIC WORKS (IRELAND); THAMES EMBANKMENT;
WOODS, FORESTS, AND LAND REVENUES;
LOCAL GOVERNMENT ACT (1858).

Session

5 February —— 28 *July* 1863.

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SIXTEEN VOLUMES:—CONTENTS OF THE

FOURTEENTH VOLUME.

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DUCHY OF CORNWALL.

REPORT

TO HER MAJESTY THE QUEEN,

FROM THE COUNCIL OF

H.R.H. THE PRINCE OF WALES,

1862.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1863.

REPORT

TO HER MAJESTY THE QUEEN,

FROM THE COUNCIL OF

H.R.H. THE PRINCE OF WALES,

1862.

REPORT, &c.

TO THE QUEEN'S MOST EXCELLENT MAJESTY.

MAY IT PLEASE YOUR MAJESTY,

WE, the undersigned, being the Councillors of His Royal Highness the Prince of Wales, in and about the affairs of His Duchy of Cornwall, named in Your Majesty's Letters Patent, beg leave, upon the occasion of His Royal Highness attaining His Majority, when the powers delegated to us expire, very humbly to submit for Your Majesty's gracious consideration the following Report, setting forth the main features of the system of management adopted by our predecessors in office and ourselves subsequently to the accession of Your Majesty, and the results that have been produced.

Reference to former management of the Duchy, and its results.

The system of management which had previously prevailed in the administration of the affairs of the Duchy of Cornwall, became, upon Your Majesty's accession, the subject of anxious inquiry, and Your Majesty was graciously pleased, on the 17th of September 1838, to issue a Commission under the Great Seal, addressed to the Lord Warden of the Stannaries, and several high Officers of Your Majesty's Government, and others, confiding to them the management of the Duchy possessions; and they were moreover directed to inquire into the mode of former management, with the view of considering whether, consistently with the interests of the Duchy, and having due regard to the just rights of the several officers employed therein, the expenditure in its several branches might not admit of retrenchment and reduction.

With the view of giving effect to Your Majesty's directions in this latter respect, five of the Special Commissioners named in the above Commission, consisting of the late Lord De l'Isle and Dudley, then Surveyor General of the Duchy, the Lord Portman, the late Sir Henry Wheatley, then Receiver General of the Duchy, the late Sir George Harrison, then the Auditor of the Duchy, and the late Mr. Alexander Milne, then one of the Commissioners of the Land Revenues of the Crown, were, at a meeting held on the 6th of February 1839, nominated as a committee to consider and report their opinion to the Special Commissioners as to the future management of the property, having reference to the income and the expenditure incurred.

Royal Commission to inquire into the management.

At a Meeting of the Special Commissioners, held on the 23rd of April in the same year, a Report from the Lord Portman, one of the Members of the Committee, was submitted and discussed. This Report appears to have been the foundation of the changes which subsequently took place in the administration of the affairs of the Duchy; but the Commissioners having declined to adopt the suggestions made in it, Your Majesty was graciously pleased, on the 7th of May in the same year, to issue a Warrant under Your Royal Sign Manual, and countersigned by three of the Lords Commisssoners of Your Majesty's Treasury, authorizing the late Lord De l'Isle and Dudley, the Lord Portman, the Earl of Lonsdale, then Viscount Lowther, the Lord Cranworth, then Sir Robert Monsey Rolfe, Your Majesty's Solicitor General, and Mr. Alexander Milne, being also five of the Special Commissioners named in 1838, "to institute an examination and inquiry into the system of managing, leasing, or otherwise disposing of the possessions of the Duchy, and to report to Your Majesty thereon, with a view to remedy any inconveniences or abuses which might be found to exist therein; to the reduction of any unnecessary charges or expenses incident thereto; and to the establishment of such new rules or regulations as might be productive of benefit to the Duchy, and to the tenants thereof, as well as to the security of the revenues of the Duchy."

Report of the Commissioners.

The Commissioners thus authorized had the honour, in the month of July 1839, of submitting to Your Majesty their Report, which, in all main points, was identical with the Lord Portman's Report, and from which it appeared—

That under former management customs had been abandoned, courts had been lost, fees and heriots had not been duly received, boundaries had become matters of doubt, and adverse claims of cutting timber and fuel and of pasturage, had been permitted to grow into habits if not into rights:

That the property, previously to Your Majesty's accession, had usually been granted on leases for lives or in reversion, and that the greater portions of the rents having been commuted by fines, the income then realized afforded no just criterion for estimating the true and fair annual value of the Duchy:

That the ministerial officers of the Duchy, with the exception of the Lord Warden, derived a considerable portion of their emoluments from fees:

That the property was then managed by an Executive Board, acting under the advice and direction of the Special Commissioners appointed by Your Majesty's Commission of the 17th September 1838:

That the officers who formed the Executive Board were—

The Lord Warden,
The Receiver General,
The Auditor,
The Surveyor General, and
The Attorney General;

All of whom were members of the Special Commission:

That the annual income of the Duchy derived from rents was at that time 6,211*l.* 18*s.* 2*d.*, with a prospective increase of 6,012*l.* 2*s.* 6*d.* secured by leases which had been then granted, but which were not in full operation, making the prospective annual rental (exclusive of other sources of revenue) 12,224*l.*:

That the income of the Duchy had been theretofore derived principally from fines received on the renewal of leases, which, in the six years from Michaelmas 1823 to Michaelmas 1829, had amounted to 70,794*l.*, showing an average of 11,799*l.* a year, and in the following six years to 112,364*l.*, showing an average of 18,727*l.*; the average gross annual income, including fines, being, during the former period, 36,287*l.*, and during the latter, 42,262*l.*:

That the expenditure from 1823 to 1829 averaged 10,265*l.* a year, and for the next six years 14,884*l.*, being for the former period about 30 per cent. on the gross income, and for the latter more than 35 (in the Report stated 37) per cent., and that this was exclusive of the fees received by the officers of the establishment:

That the salaries and emoluments received by the officers on the establishment in London averaged during the former period 6,694*l.*, and during the latter 9,661*l.*

The Commissioners state their opinion to be:—

That the constitution of the office, as it then existed, and the system of management pursued, was not adapted for maintaining an efficient control over the receipts and expenditure, or for promoting the general improvement of the estates;

That the practice which had previously prevailed, of granting leases on lives and in reversion, was on every account objectionable;

And that the manner of ascertaining the value of the property, and the care taken of it by the lessees, was imperfect.

They then proceeded to offer various suggestions for the future administration and management of the Duchy possessions.

These were principally as follows:—

First, certain alterations in the appointment and functions of the ministerial officers of the Duchy:

Secondly, the appointment under the Surveyor General of local agents, who would permanently reside upon and superintend the management of the property, and would collect the revenues arising within their respective districts:

Thirdly, the discontinuance of grants for lives or otherwise than for terms of years certain:

Fourthly, the granting of leases for terms certain upon the surrender of existing grants for lives, with an adequate allowance for the value of the existing interests, where the parties were willing to concur in such an arrangement:

Fifthly, the abandonment of the previous practice of taking fines upon the granting of leases, except to a very limited extent: And,

Sixthly, the immediate abolition of all fees and perquisites received by officers of the Duchy.

The Commissioners also recommend that, with a view to consolidation, and in order to effect a further diminution in the expenses of management, a Bill should be submitted to Parliament empowering the officers of the Duchy to sell or exchange detached property, and to make any other alterations in the management which could only be adopted under the authority of the Legislature.

Arrangements made subsequently to the Report.

Subsequently to this Report the management of the Duchy possessions was confided by Your Majesty, under Letters Patent dated in August 1840, to the Commissioners of the Land Revenues of the Crown under the superintendence and control of the Council or Special Commissioners, and subject to certain rules which were prescribed by Your Majesty for regulating the future dealings with the property, including the important restrictions recommended in the above Report, that grants for lives or otherwise than for terms of years certain should be discontinued, and that the former practice of taking fines upon

upon the granting of leases should be abandoned, a small and limited portion of the income only being allowed to be so commuted.

Amounts received for fines under former management.

It may be convenient here to state that from 1783 to June 26th, 1830, when the late Prince of Wales (King George IV.) was in possession of the Duchy, the fines taken upon the renewal of leases, &c. amounted to about 370,000*l.*; and from the latter period to June 20th, 1837, when King William IV. was in possession of the Duchy, these fines amounted to 171,343*l.* 10*s.* Both these amounts passed to the privy purse of the Duke of Cornwall, or of the Sovereign, and tended materially to diminish the income derivable from the property. The rules under which the Council have acted appear to have established the income of the estates upon a sound system, and at the same time have enabled Your Majesty, by the investment of surplus revenue from time to time, to provide a large sum for the privy purse of the Prince of Wales.

Management since the birth of the Prince of Wales.

Shortly after the birth of His Royal Highness, Your Majesty was graciously pleased to appoint the Prince of Wales' Council, who, with the aid and assistance of the Commissioners of Woods, administered the affairs of the Duchy. His Royal Highness the Prince Consort presided over the Council, and continued to watch over the conduct of the business. For twenty years we continued to enjoy the infinite advantage of His Royal Highness' superintendence of the varied business which came before us; and although we are conscious, that, in addressing Your Majesty, it is unnecessary to allude to the deep interest which His Royal Highness took in all that related to an improved administration of the Duchy possessions, we should not do justice to our own feelings if we did not humbly ask leave to record on this occasion our sense of the irreparable loss which we sustained by His death. To His just mind and clear judgment, His quick perception of what is right, His singular discretion, His remarkable aptitude for the conduct of affairs, we never looked in vain for guidance and advice on any occasion of difficulty. The soundness of His opinions in all our deliberations was rendered more apparent by the toleration with which he listened and was always ready to defer to those of others. He never lost sight of the improvement of the condition of the tenant and the labourer, whilst anxiously seeking to restore the property of the Duchy to a state of prosperity; and to Him, we may truly say, it is mainly due that the Prince of Wales will now enter into possession of an estate greatly increased in value, and free from nearly all the disputes with neighbouring proprietors and others which at one time prevailed.

In the year 1845 the necessity of referring to the Commissioners of Woods being found to occasion inconvenience, their assistance ceased, and the sole management and responsibility from that time devolved upon the Council, the Chief Commissioner of Woods, however, being always a member thereof until the year 1850, since which time one of the Lords of the Treasury, on being appointed Keeper of the Privy Seal of His Royal Highness, has supplied the place of the Chief Commissioner of Woods. The principles of management, however, have continued uniformly the same. A list of the members of the several Councils is placed in the Appendix.

Acts of Parliament.

Tin Coinage Abolition.

By an Act of Parliament passed in 1838, which was introduced under the sanction of Your Majesty's Government, the duties payable upon the Coinage of Tin raised in Cornwall and Devon (which from the earliest period had formed an important part of the revenues of the Dukes of Cornwall, but which, as stated in the preamble of the Act, it was "expedient and for the benefit of trade" "should cease,") were abolished, and in lieu of them an annual sum of 16,216*l.* 15*s.* 0*d.*, being the average net amount received in respect of these duties during ten years immediately preceding, was made payable, as part of the fixed revenue of the Duchy, out of the Consolidated Fund of the United Kingdom.

Leasing Acts.

In the same year, in accordance with the previous practice on each devolution of the Duchy of Cornwall, an Act authorizing the usual grants by Lease or Copy of Court Roll of the Duchy possessions was passed, and by this Act an account of the receipts and disbursements of the Duchy was ordered to be annually submitted to the Lords Commissioners of Your Majesty's Treasury, with a view to its being presented to Parliament, which had not been previously done. And by an Act passed in the Session of Parliament held next after the birth of His Royal Highness the Prince of Wales, similar powers of leasing and granting by Copy of Court Roll were given to the Prince, to be exercised during the minority of His Royal Highness under the direction of Your Majesty.

Although a change in the mode of dealing with the Duchy property was in contemplation at the periods when these Leasing Acts were passed, it was not considered advisable to make any alteration in the powers which had been previously conferred by the Legislature on successive owners of the Duchy in this respect. The power therefore

 remained,

remained, and, unless altered by the authority of the Legislature, will continue to exist during His Royal Highness' tenure of the Duchy, to make grants either in possession or reversion, dependent upon lives, and upon which fines may be taken and the revenues anticipated.

Assessionable Manors Act, and Limitation Statutes.

In the year 1844, after very anxious consideration, and acting upon the advice of the law officers of the Crown and Duchy, as well as of other lawyers of the highest eminence, the Council authorized the introduction into Parliament of a Bill for enfranchising the estates of the conventionary tenants within what are called the Assessionable Manors of the Duchy in Cornwall. These estates had been previously held under grants, which were septennially renewed, and of which the tenants claimed, from custom and immemorial usage, a right of perpetual renewal. This opportunity was taken of ascertaining, through Commissioners appointed by Parliament, and of defining and settling, under legislative authority, the boundaries of these estates, and the right of entry upon them for mineral workings, and other questions of great importance as regards the mineral property of the Duchy, which, from lapse of time and other circumstances, had become involved in such obscurity as prevented the full development of this source of Duchy revenue, and at the same time caused great inconvenience to the holders of adjacent property. The cost of this inquiry was borne by the Duchy and the tenants in certain specified proportions. The Duchy proportion, amounting to 26,272*l.*, was paid from the Duchy capital, without any expense to His Royal Highness the Prince of Wales individually, further than the loss of the interest upon the amount so expended. The result has been very beneficial in conducing to the development of the mineral property of the Duchy in Cornwall. The average annual receipts for the ten years immediately succeeding the birth of His Royal Highness were under 3,000*l.*, whilst the annual average of the succeeding ten years, dating from the time whenthe effects of the settlement of the doubtful questions would come into operation, has amounted to upwards of 7,000*l.* Advantage was also taken of this opportunity to fulfil a promise given by His late Majesty King William the Fourth, for quieting titles within the county of Cornwall after sixty years' possession, by placing the possessions of the Duchy in that county in the same position with regard to the questioning of the Subject's title as the possessions of the Crown were under what is called "The Nullum Tempus Act," passed in the 9th year of the reign of His Majesty King George the Third.

This limitation was then confined to the county of Cornwall, but it has since, by an Act to which Your Majesty's Royal Assent was given on the 23d of July 1860, been extended to the possessions of the Duchy generally.

Sales and Purchases Act.

In the year 1844 another Act received the sanction of the Legislature, authorizing, during the minority of His Royal Highness, the alienation of lands forming part of the possessions of the Duchy, and the investment of the money arising therefrom in the purchase of other lands, to be annexed to the Duchy, in the same manner as the original possessions.

This Act also authorized the Duke of Cornwall for the time being to make free grants to a limited extent of land for ecclesiastical and educational purposes, and conferred upon the Duke other powers connected with the management of the estates, and also contained provisions for carrying into effect certain changes which were then in contemplation in the constitution of the principal ministerial officers of the Duchy, and which have been to some extent acted upon during the minority of His Royal Highness.

Transactions under Sales and Purchases Act, viz.,

Under the provisions of this Act the Council have sanctioned sales and enfranchisements of portions of the Duchy possessions, which have realized in the whole a sum of about 300,000*l.*, of which upwards of 40,000*l.* has arisen from sales made to railway and other public companies, including 28,000*l.* for the lord's interest in copyhold property within the Manor of Kennington sold to the London and South-western and the Charing Cross Railway Companies. Other enfranchisements of copyhold property, effected by the copyholders themselves, have produced 26,038*l.*, in addition to the 28,000*l.*, making a total of 54,038*l.*, within this manor alone.

Sales.

Berkhampsted.

The most important sale which the Council have sanctioned under the Act is that of the Berkhampsted Estate, the sole possession of the Duchy in the county of Hertford. The possession of this estate was of great importance to the family of Earl Brownlow, as connected with their estate at Ashridge, which it adjoins, so much so as to induce them to pay for its acquisition 144,540*l.*, a sum exceeding what was considered to be the value of the estate to an ordinary purchaser. Under these circumstances the Council considered it advisable, having, in compliance with the Act of Parliament, obtained the approval of the Lords Commissioners of Your Majesty's Treasury, to sanction the alienation of the property, reserving, however, to the Duchy the advowsons of the two churches of St. Mary

St. Mary and St. Peter, which were attached to this estate, and also the site, containing about 13 acres, of the ancient castle of Berkhampsted, which is now in ruins

The purchase money has since been reinvested in the purchase of estates in the counties of Somerset, Wilts, Dorset, and Cornwall, which in each case adjoin the property of the Duchy, and afford an improved revenue.

This estate of Berkhampsted was, at the time of the sale (Michaelmas 1861), subject to a beneficial leasehold interest vested in the trustees of the late Earl of Bridgewater, at a merely nominal rent, of which six years were unexpired; and in order to prevent the injury to the successors of His Royal Highness in the Duchy which would have been occasioned by the sale of a reversionary interest, it was deemed expedient to purchase the existing leasehold interest, with a view to its being surrendered, so that the sale might comprise the estate in possession. The purchase money for this interest amounted to 10,065*l.*, which was paid from the revenues of His Royal Highness, it being considered that His Royal Highness individually would be fully reimbursed for this outlay by being in the immediate receipt of an income of upwards of 4,000*l.* a year, arising from the purchase money for the entire estate, which would otherwise have been postponed for a period of six years.

Duchy moiety of the Manor and Common of Treverbyn.

Another sale of considerable importance was effected in the year 1857, being of a moiety of an extensive common belonging to the Manor of Treverbyn in Cornwall, the other moiety being held by the representatives of the late Mr. Trevanion. The retention of this property, owing principally to the nature of the tenure, it was found would in all probability have involved the Duchy in very numerous and expensive law proceedings. The estate derived its principal value from the workings for China clay, which for some years produced to the Duchy an average income of about 740*l.*; but the continuance of this revenue was uncertain. The difficulty of dealing with the property, owing to the divided tenure, was so great that the proprietor of the other moiety offered either to sell his own or to purchase the Duchy share in order to get rid of the objectionable tenure, and under the circumstances it was thought advisable to accept the latter offer, and the sale was effected for the sum of 18,000*l.*

Langton Herring.

The only other sale which the Council have effected of sufficient importance to be noticed separately, is that of the Duchy estate at Langton Herring, in the county of Dorset, comprising about 373 acres of land, and a moiety of the advowson of the parish. This estate having fallen into hand, and being distant from any other Duchy property, and difficult of access for the necessary purposes of supervision, was in 1855 sold to Mr. Sparks, who was the proprietor of the other moiety of the advowson, and of all the other lands in the parish, for the sum of 6,277*l.* 10*s.*

Principles which have guided the Council in sanctioning sales.

It is not considered necessary to burden this Report with the details of other sales which the Council have effected under the powers conferred upon them by the Act of Parliament. These sales have for the most part been confined to outlying and detached portions of the Duchy property which were inconveniently situated for management; but the Council, as a general rule, have refrained from sanctioning the sales of reversionary interests where the estates were subject to beneficial grants which would have rendered a sale prejudicial to the inheritance of the Duchy; the general existence of these grants has, in fact, precluded the Council from deriving the full benefit of the aid which was contemplated by Parliament with a view to the consolidation of the Duchy property, and from carrying into effect sales which, had the estates been in possession, might probably have been advantageously adopted. It may form a proper subject of consideration with His Royal Highness and his future advisers, whether it may not be desirable again to seek the aid of Parliament for giving effect to the system which was originally contemplated, but which the circumstances of the case have prevented being more than very partially carried out. In some special cases, and particularly with reference to house property at Shepton Mallet, the Council have considered it desirable to sanction the sales of reversionary interests. The result of this, as regards the town of Shepton Mallet, has been very beneficial, and tended very much to its improvement, and it may deserve consideration whether, in the event of the requisite authority of Parliament being obtained, it may not be desirable to continue sales of this nature in this town, and also at Mere, in both of which places the Duchy has a large extent of house property of an inferior class, and for the repair of which, on the expiration of the existing grants, a large outlay would be required. By the course pursued this outlay by the Duchy has been rendered unnecessary, and the purchasers acquiring a permanent interest in their properties, have been induced themselves to carry out repairs and improvements to an extent which in Shepton Mallet has quite altered the appearance and character of the town, and will no doubt tend materially to increase the value of the Duchy property in that locality.

Course pursued on sales of reversionary interests.

In order to avoid as far as practicable the injury which these reversionary sales would occasion to the inheritance of the Duchy, the Council have caused the purchase monies, when received, to be invested in stock in Reduced Three per Cent. Annuities, the dividends upon which have not been dealt with as forming part of the Duchy revenues, but have been from time to time accumulated by reinvestment in the same stock, so as to form part of the capital. The full value of the property which has been the subject of these sales, if it had been in possession, may be taken at 36,000*l.*, assuming that it had come into possession in good repair; the prices realized have amounted to 19,338*l.* 5*s.* This amount has been invested in the purchase of 20,537*l.* 16*s.* 5*d.* Reduced Three per Cent. Annuities, which, by means of the accumulation, has been increased to 26,663*l.* 5*s.* 11*d.* of that stock. It has not been proposed to continue this accumulation beyond the period of His Royal Highness attaining his majority; but this will be a subject for the decision of His Royal Highness and his future advisers.

Purchases.

Toll Tin Lease.

The first purchase effected by the Council under the powers of this Act was in 1845 of a lease which had been granted by His Majesty King George the Fourth in the year 1810 of what was termed the Toll of Tin, being the lord's royalty on all tin workings within the possessions of the Duchy in the county of Cornwall, for the lives of three individuals (of whom two were at the time of the purchase and are still living) at a nominal annual rent of 38*l.*, a fine of 18,500*l.* having been taken on the granting of the lease. The purchase of the lessee's rights under this lease was found to be of importance with reference to the proceedings of the Assessionable Manors Commissioners, and it was effected at a price settled by arbitration, which, with the attendant expenses, amounted to 24,015*l.* 15*s.* 1*d.* This lease being temporary only, it was not considered expedient, although such a course would have been in accordance with the provisions of the Sales and Purchases Act, that the purchase money should be taken permanently from the capital funds of the Duchy, from which it was in the first instance advanced; and, under the advice of Lord Kingsdown (then the Right Honorable Thomas Pemberton Leigh), the Prince's Chancellor, it was determined that a sufficient part of the income to be derived from the purchase of the lease should be applied in paying to the revenues of the Duchy the old reserved rent of 38*l.* and interest at 4 per cent. upon the amount of capital withdrawn for the purchase, and that the residue should from time to time, as it accrued, be paid to the capital account until the outlay was reimbursed. This has been steadily acted upon, and the balance now remaining due to capital is 9,000*l.* only, and there seems every probability that the whole amount will be repaid before the arrival of the period at which the lease would have expired if it had not been surrendered. The annual income has been recently more than two and last year was more than three thousand pounds.

Lease of the manor of Shepton Mallet.

Another purchase of a temporary interest effected out of the capital funds of the Duchy was that of the lease of the Manor of Shepton Mallet, which, in 1846, had three years to run, and under which the lessee had the power of granting such renewals of the copyhold tenements at nominal rents as at the expiration of the lease would have left the entire estate encumbered with beneficial grants for lives, and would have put it out of the control of the Duchy, and have postponed the probability of any substantial revenue being derived from it, for an indefinite period. To avoid this result the Council considered it advisable, under the powers of the Act of Parliament, to buy up the lessee's interest, for which a sum of rather more than 4,200*l.* was given, and was paid from the capital funds of the Duchy. It was the recommendation of the Prince of Wales' Chancellor that after the repayment to the capital account of the money advanced for the purchase of the Toll Tin lease, the revenue from that property, provided the lives for which that lease was granted continued in existence, should be applied in repaying to the capital the amount advanced for the purchase of the Shepton Mallet lease. The possibility of this being done will, of course, depend upon the existence of the lives; and the expediency in that case of adopting the recommendation of the Chancellor will form the subject of future consideration.

Property at Hermitage.

The only other purchase of a temporary interest out of the capital funds of the Duchy was in connection with the purchase of some freehold property of Lord Digby, at Hermitage, in the county of Dorset. His Lordship at the period of this purchase (1853) held a leasehold estate, called Hermitage Farm, under the Duchy for a term, of which about four years were unexpired. The surrender of this lease formed part of the arrangement then entered into; and the price paid for the whole was 3,464*l.* 10*s.* 1*d.*, of which 2,624*l.* 2*s.* 1*d.* was considered the value of the freehold portion, and 840*l.* 8*s.* of the leasehold.

With these exceptions the purchases which have been effected by the Council out of the capital of the Duchy funds have been of lands of inheritance, which have been per-

permanently annexed to the Duchy, and have become part of its inalienable possessions. These purchases have been chiefly of lands intermixed with or adjoining the Duchy estates; and although it has been necessary in some instances to give apparently high prices for them, it is believed that in these cases the additional value thereby given to the adjoining Duchy estates has fully justified the prices at which the purchases have been made.

A list of the Sales and Purchases which have been completed under the Act during the minority of His Royal Highness will be found in the brief view of the capital account contained in the Appendix (No. 3).

Grants for ecclesiastical and educational purposes.

The Council have also, under the powers of this Act, sanctioned the following grants for ecclesiastical and educational purposes in connection with the Duchy estates, viz.—

Manor of Stoke Climsland, Cornwall,
A site for a school.

Forest of Dartmoor, Devon,*
The Prince Town Chapel and Burying Ground.

Manor of Fordington, Dorset,
A site for a new church and churchyard at West Fordington;
Also, a site for a parsonage house, with garden and glebe, at the same place.
The value of this property exceeding the limit allowed by the Act to be given for this purpose, the latter grant was treated as a sale, and a sum of 364*l.* 12*s.* towards the purchase money was contributed, as a donation, from the revenues of His Royal Highness, and paid to the capital fund of the Duchy.

Manor of Ryme, Dorset,
A site for a school.

Manor of Stratton-on-the-Foss, Somerset,
A site for a school.

Manor of Midsomer Norton, Somerset,
A site for a parsonage house, with garden and glebe, at Clandown;
A plot of ground for an addition to the cemetery or burial ground for the parish of Midsomer Norton.

Manor of Kennington, Surrey,
The site and premises known as the Regency Square School.

Manor of Shippon, Berks,
A site for a church.

Act for the division of the Deanery of St. Burian.

In the year 1847 a memorial, signed by the Earl of Falmouth and numerous other influential proprietors in Cornwall, was addressed to His Royal Highness the Prince of Wales, soliciting the aid of the Council in obtaining the requisite authority for the division into three rectories of the Deanery of St. Burian, comprising an extensive district in the extreme west of Cornwall, the patronage of which is vested in His Royal Highness in right of his Duchy of Cornwall, and for the abolition of the Royal Peculiar of St. Burian. On consideration of the circumstances set forth in the memorial, it was the opinion of the Council that the case made out for the suggested alteration was irresistible; and with their sanction a Bill was, in 1850, introduced into Parliament for carrying the alteration into effect upon the next avoidance of the Deanery, which was then and is still held by the Hon. and Rev. Mr. Stanhope. The Bill having passed through both Houses of Parliament received Your Majesty's Royal Assent on the 14th of August in that year. The patronage of these rectories will remain annexed to the Duchy in the same manner as that of the Deanery, so that the interests of the Duke of Cornwall will not be prejudicially affected by the contemplated arrangement for which the memorialists have expressed their gratitude. The cost of providing suitable glebes and residences for the clergy of the new parishes, estimated at about 2,800*l.*, was proposed to be raised by public subscription; towards which it was intimated to the parties that if the subscription was at once commenced some contribution from the revenues of the Duchy would then be made, but it does not appear that anything further has been done in the matter, which will probably remain as at present until the next avoidance of the Deanery.

Purchases out of revenue of leasehold interests, with a view to consolidation and difficulties which have been experienced.

In dealing with the surface property of the Duchy, a main object which the Council have had in view has been, as it came into hand, to consolidate the holdings, which were generally of small extent, into farms of a convenient size, for which suitable farm buildings might be provided. Considerable difficulty has been experienced in carrying out this object, on account of the greater portion of the grants being dependent upon lives, and the consequent uncertainty and irregularity of the periods when the estates become capable of being dealt with in this way. For instance, an estate of perhaps twenty or thirty or forty acres—and comparatively few of the holdings are of large extent,

extent, many being much smaller—may have fallen into hand, whilst all the surrounding property has still continued subject to the old tenure, thus preventing the present consolidation and the erection of such buildings as are necessary for the advantageous management and cultivation of the land. The Council have endeavoured to meet this difficulty by purchasing, under the powers of the Act of Parliament, the outstanding interests in the adjacent lands; but this has been accomplished only to a very limited extent; the Council having always carefully considered the extent of land in possession before they acted upon these powers. It was not considered proper, except in special cases, to apply the permanent capital of the Duchy in the purchase of these temporary interests. In some instances surrenders of them have been obtained in consideration of an annuity to be paid out of the Duchy revenues, not exceeding the annual value of the property surrendered, and to continue during the period for which the estates, if not surrendered, would have been held under the existing grants. There is, however, a legal difficulty in thus charging the future revenues of the Duchy; and arrangements of this nature, though very expedient, have not hitherto been carried out to any material extent, the amount of the annuities thus charged being under 650*l.* per annum. It may deserve consideration whether it may not be expedient to obtain some legislative enactment authorizing arrangements of this nature to be legally carried into effect. In other cases the purchase money has been paid from the annual revenues, and the estates have in such cases been generally, but not invariably, assigned to trustees, so as to keep on foot the interest purchased, with a view to reimburse His Royal Highness individually the amount thus expended, which has altogether amounted to 16,078*l.* 1*s.* 4*d.* The annual revenue thus acquired amounts to 1,192*l.* 16*s.* 3*d.*; and this has been accumulated in the names of the same trustees; the accumulated fund now amounting to 9,745*l.* 10*s.*, in New Three per Cents. It may deserve the consideration of His Royal Highness whether, in order to simplify the dealings with the property, these estates should not now be absolutely surrendered by the trustees, so that the future income to be derived from them may form part of the ordinary revenues of the Duchy.

The amount expended from the revenues of His Royal Highness in purchases of these interests, where the grants have been surrendered and not kept on foot, exclusive of the Berkhampstead lease, has been 4,485*l.* 19*s.* 6*d.* The rents of the estates thus acquired have in these instances been dealt with as forming part of the ordinary revenues of the Duchy.

Extent of land of which the Duchy have acquired the control either by purchase or the expiration of beneficial grants.

The extent of land (exclusive of the estates sold, the Scilly Islands, some portions of Dartmoor, and the house property at Kennington) which at the period of Your Majesty's accession was subject to beneficial grants, that is, grants upon the making of which fines had been taken, was upwards of 37,000 acres. Of these, nearly 13,000 acres, exclusive of the purchases made for His Royal Highness individually, had, at the close of the year 1861, fallen into hand or been surrendered, and the leasehold interest extinguished. These lands have been let from time to time, either at their full annual value or at such value after allowing for the interests surrendered, and now produce a rental of about 13,000*l.*; the former rental of which was about 1,000*l.* About 24,000 acres still remain subject to these grants, from the falling in of which from time to time, if the present system of management is continued, a proportionate permanent increase of the Duchy revenues may be looked for. As a general rule the woodlands have not been re-let.

Outlay in permanent improvements and amount of income realized during the Prince's minority.

We do not propose on this occasion to trouble Your Majesty with the details of the revenue and expenditure of the Duchy during each year since the birth of His Royal Highness the Prince of Wales, as these have been fully stated in the accounts which, in accordance with the requirements of the Act of Parliament passed in the second year of Your Majesty's reign, we have caused to be submitted annually to the Lords Commissioners of Your Majesty's Treasury, with a view to their being presented to Parliament as provided for by that Act; but it may be stated that after payment of the charges imposed by Act of Parliament upon the revenues, the superannuation allowances to retired officers, charitable donations, and the expenses of management, we have, up to the close of the year 1861, expended a sum of 41,593*l.* 9*s.* 3*d.* in the repair and erection of farm buildings and cottages, and in drainage and other permanent improvements upon the property, a detailed account of which is set forth in the Appendix No. 5; and after providing for the payments which, under Your Majesty's Royal sanction, have been annually made to the Treasurer of His Royal Highness, we have, pursuant to Your Majesty's directions in this behalf, paid over to the Prince's trustees, for investment and accumulation as surplus revenue, from time to time, such money as was not required to be otherwise appropriated, amounting in the whole to a sum of 386,500*l.*, which, with the accumulations, has produced, as we are informed, the following amounts in the Government Funds, viz.:—in Consolidated 3 per Cent. Annuities, 282,969*l.* 8*s.* 11*d.*, and in Reduced 3 per Cent. Annuities, 289,106*l.* 4*s.* 1*d.*, making together a sum of 572,075*l.* 13*s.* of Stock in those Funds, and there is at the present time a balance in the

the bankers' hands of 29,646*l.* 17*s.* 8*d.*, arising principally from rents now in course of collection.

There is also a sum of 12,000*l.* Reduced 3 per Cent. Annuities derived from a source herein-after referred to (page 26), which the Council have directed to be transferred to the Prince of Wales trustees.

Comparative view of income and expenditure in 1838 and 1861.

In the year ending at Michaelmas 1838, being the first account for an entire year after Your Majesty's accession, the gross revenue of the Duchy of Cornwall was 24,885*l.*, no part of which arose from fines on renewals which had then been abolished. The expenditure during this period was for the expenses of management 11,111*l.*, and for other outgoings 2,238*l.*, making together, 13,349*l.*, leaving a clear revenue of 11,536.

The revenue has since gradually and steadily increased, although (except in the case of leases of house property within the Manor of Kennington), the income formerly derived from fines on renewals of leases has been entirely abandoned. The gross revenue for the year ending on the 31st December 1861, (which does not include the rental of the estates bought with the purchase money of the Berkhampsted property,) was 60,735*l.*; the expenditure during this period being for the expense of management 6,865*l.*; and for other outgoings 7,254*l.*, making together 14,119*l.*, leaving a clear revenue of 46,616*l.*

The result of the comparison of income and expenditure for these two years will be more clearly understood from the tabular statements set forth in the Appendix (No. 4.)

Mineral Property.

During the former of these periods the Duchy mines in Cornwall were subject to five leases, on the granting of which fines had been taken, and the sum of 174*l.* entered in the account as Mineral Revenue, was made up of the reserved rents 50*l.*, and of the proceeds from granite and China clay works 124*l.* The lessees under these grants were not themselves generally the parties working the mines, but as such lessees they received the royalties from the adventurers. In the year 1840 these leases, with the exception of the tin grant, fell into hand, since which time the grants have been made direct from the Duchy to the adventurers, and the full royalties received. In 1841 the revenue from this source was little more than nominal, but under the new arrangement it has largely increased, as appears from the averages before stated. (Page 7.)

Outlay on Tywarnhaile Mines.

It may be right here to notice a subject which involved rather a large expenditure from the revenues of the Duchy, occasioned by the abandonment of an important mine work within the Manor of Tywarnhaile in Cornwall, which had been carried on for a considerable period under the name of the United Hills, afterwards called the Tywarnhaile Mines, and had yielded a considerable income to the Duchy, averaging upwards of 1,000*l.* a year.

The adventurers having in 1847 resolved to discontinue the workings, it was represented to the Council that unless they were continued, not only would the property in that and the adjoining mines, from the influx of water and other causes, be entirely lost, but a large body of miners would be suddenly thrown out of employment, and, with their families, exposed to great privation; as it was not found practicable at the time to obtain parties willing to prosecute the adventure, the Council determined, with the view of saving the property from destruction, to continue the workings at the expense of the Duchy for a time, in the hope that some parties would ultimately be found to take up the concern, which was represented as being one from which large returns might be anticipated. This was done for a period of about two years, and the amount expended by the Council in the purchase of the machinery from the former adventurers and in carrying on the works was 48,101*l.* 7*s.* 2*d.*, the amount realised from the sale of ore amounting only to 19,313*l.*, 10*s.* 5*d.*, showing a loss of 28,787*l.* 16*s.* 9*d.* In the year 1849 a company of adventurers was formed, who took a lease of the mine for a term of twenty-one years, for which they paid to the Duchy, including the value of stores then on the mine, the sum of 16,797*l.* 9s. 10*d.*, thereby reducing the loss to 11,990*l.* 6*s.* 11*d.* This loss may be considered to have been further reduced by the amount of dues, about 2,000*l.*, received from the new lessees, who carried on the adventure with great spirit, but from the fall in the price of copper and other circumstances, over which the adventurers had no control, they found themselves in the year 1852 obliged to abandon the undertaking.

The mine has now again been let, but the prospect of any considerable returns from it is extremely uncertain.

The Model Lodging Houses at Kennington.

It may be right here also to notice the application in 1854 of a portion of the capital funds of the Duchy for providing improved dwellings for the poorer classes within the Manor of Kennington, in the parish of Lambeth, by the erection of what are called the Model Lodging Houses, in High Street, Vauxhall: the total amount expended in the purchase of the site, and the erection of the buildings, was about 16,000*l.*; and although up to the present time no adequate return for the capital expended has been received, the

Council have the satisfaction of knowing that fifty-four comfortable residences have been provided of a very substantial and lasting character. In consequence of the want of tenants it was considered expedient in 1859 to sanction a considerable reduction in the rents, which has resulted in most of the dwellings being now occupied, but the net annual revenue from them does not at present much exceed 300*l.*

Change of Duchy Offices.

In the year 1853 an application was made by the Government for possession of the apartments in Somerset House, which, under the provisions of an Act of Parliament passed in the 15th year of the reign of His Majesty King George the Third, had been appropriated for the Duchy of Cornwall. The officers of the Government were informed that, if equally good accommodation were secured for the Duchy elsewhere, the Council would not raise any objection to the proposed change. After some negotiation, it was agreed that the site of the present offices at Buckingham Gate should be purchased by the Government, and vested in Your Majesty, in trust, for the use of the Duchy, and that the Government should erect suitable offices upon this site at their own expense, in the first instance, but subject to an arrangement, that if the value of the new buildings, when completed, should exceed the value of the old office in Somerset House, the Duchy should repay to the officers of the Crown one half of such excess.

The site having been purchased and vested in Your Majesty, the new offices were completed and possession taken of them by the officers of the Duchy in the year 1857. The surveyors of the Duchy and of the Government have been instructed to make the necessary valuation, but their Report has not yet been received. The removal occasioned a considerable expenditure in purchasing new fittings and furniture and other accommodation beyond what the Government were required to provide. It was estimated that the cost of this would not exceed 3,300*l.*, of which the sum of 1,800*l.* was paid from the revenues of His Royal Highness, and the residue, 1,500*l.*, was directed to be paid from the Fee Fund Account herein-after referred to. Of the latter amount the sum of 558*l.* 6*s.* 6*d.* only has up to the present time been expended; but there are still some additional fittings required, which will absorb a considerable portion of the balance. Irrespective of this, the whole cost of removal and the incidental expenses were borne by the Government, and the amount, if any, which may have to be ultimately paid to the Government in respect of the excess in value of the present offices will, we apprehend, be properly chargeable to the capital account of the Duchy.

The ordinary expenses of management.

The ordinary expenses of management, exclusive of law charges, have amounted on an average during the last five years to about 6,500*l.* annually, which we do not consider unreasonable, having regard to the peculiar nature and the scattered position of the property.

Charitable donations.

The Council have, as a general rule, and except in some few special cases, considered it their duty to advise Your Majesty to sanction donations, rather than annual grants or subscriptions, out of the Duchy funds, in aid of local charities, thinking it desirable that His Royal Highness should be left free to exercise his own discretion in matters of this nature after the period when the authority of the Council ceased.

Observations on outlay in permanent improvements.

With regard to the expenditure in new buildings, drainage, and other permanent improvements, the amount would have been much greater but for the difficulty before referred to in the consolidation of the estates into farms of a convenient size. We have caused an approximate estimate to be formed of the outlay which will be required for these purposes. The estimate amounts to about 125,000*l.* Of this sum 25,000*l.* will have to be expended before any very long period has elapsed, and the remaining sum of about 100,000*l.* from time to time as the estates fall into hand. By this expenditure, however, not only will an increased permanent value be given to the estates, but an immediate remunerative return will be obtained upon the capital proposed to be thus invested. In consequence of the uncertainty of the life tenure upon which the estates are held, it is not practicable to state the precise period within which this outlay will have to be made; but, inasmuch as, if circumstances had permitted, the amount would have been deducted, when required, from the surplus revenues paid over to the Trustees of His Royal Highness, we venture humbly to suggest the expediency of provision being made for the payment of at least some portion of this amount from the accumulated savings amassed. We fear, otherwise, that the expenditure for these purposes, necessary to secure an improved system of cultivation, may in some years, at all events, be of such an amount as inconveniently to interfere with the revenues accruing to His Royal Highness.

Law business.

It has been the anxious desire of the Council to avoid involving His Royal Highness in legal proceedings, and they have in all cases where it appeared practicable to do so without material prejudice to the Duchy interests, made disputed questions the subject of compromise or other mode of settlement, rather than have recourse to law. Questions

of

of difficulty have arisen, and in some cases it has been found absolutely necessary to institute legal proceedings for the investigation and settlement of the rights of the Duchy, which, from lapse of time and other circumstances, had become involved in much obscurity. As an instance of this, may be mentioned the case of the tolls in the port of King's Lynn, a proportion of which tolls had been annexed to the Duchy in the reign of Edward the Third. Leases of these had for centuries been granted by successive renewals to the Corporation of Lynn at a nominal rent of 5*l.* The descriptions in these leases were so vague that it became a matter of extreme difficulty to ascertain the nature and extent of the Duchy rights. On the expiration of the Duchy lease in 1845 the Corporation applied for a renewal of the grant, and on being asked for a return, which they were bound by the terms of their holding to furnish, of the receipts from the Duchy proportion of the tolls, they excluded by far the larger portion of the revenues of the port, contending that the Duchy right extended only to some petty tolls of small amount, estimated at about 30*l.* a year, and that all the larger and more important tolls belonged to them, under a title which they derived independently of the Duchy. Under these circumstances it was considered expedient that proceedings in Chancery should be taken against the Corporation, which having been commenced, and for some time pending, a settlement was effected through the aid of the Prince's Attorney General, in which the rights of the Duchy were admitted to the fullest extent, and a lease was afterwards granted to the Corporation, on the recommendation of the Attorney General, reserving an annual rent to the Duchy of 200*l.*

Case of Lynn Tolbooth.

A question of the same nature has arisen from the same causes with regard to the port and water of Dartmouth, but a negotiation is in progress which it is hoped will result in a settlement of the matter in issue, without the necessity of having recourse to legal proceedings.

Water of Dartmoor.

Another subject of considerable importance has been an inquiry into the rights of the Duchy in the Forest and adjacent Commons of Dartmoor. As these rights are now involved in much obscurity, and their enforcement by legal process would necessarily be attended with expense, the Council have considered it more advisable to endeavour to settle these questions by compromise than to incur the cost of legal investigation. Some compromises have been already effected, and with the view of promoting similar arrangements his Grace the Lord Warden of the Stannaries and Master Forester has recently, upon the recommendation of the Council, appointed as Deputy Steward of the Forest a gentleman resident in the neighbourhood, who, from his knowledge of the locality, and his acquaintance with the principal parties whose interests are affected, as well as from his qualifications as a lawyer, will, it is hoped, be likely by negotiation to bring to a satisfactory termination many, if not all, of the remaining questions.

Dartmoor.

Another important subject of inquiry has been as to the Duchy rights within the Water of Tamar, particularly the right to the soil and minerals under that water. This formed the subject of legal proceedings in the Court of Exchequer and before the House of Lords, which extended over a period of upwards of ten years in the reign of His Majesty King George the Third, and which were abandoned by King George the Fourth shortly after His Majesty's accession, without any result, so far as the main question was concerned. The principal parties who claimed adversely to the Duchy were the Earl of Mount Edgcumbe, as Lord of the Manor of Stonehouse, and several other manors abutting upon the Tamar, the late Sir John St. Aubyn, as Lord of the Manor of Stoke Damerell, and his representatives, and Mr. Reginald Pole Carew, as Lord of the Manor of Antony. The estates of these parties abutted on the Water of Tamar, and the foreshores adjoining, which are of very considerable extent, were claimed by them, as forming parts of their respective manors. The length of time that had elapsed between the period when the former proceedings were abandoned and the birth of His Royal Highness the Prince of Wales, rendered the prosecution of legal proceedings on the part of the Duchy a matter of difficulty, and acting under the advice of the law officers, the Council preferred attempting to effect a compromise of the disputed questions, without having recourse to law; but it being found impracticable to arrange any terms, the Council, in 1861, after very mature consideration, resolved upon instituting legal proceedings. The parties have since entered into a negotiation for an arrangement, which is now on the eve of completion, by which the Duchy right will be fully acknowledged, and a payment made for such portions of the foreshore as the adjoining landowners may be desirous of acquiring; those portions of which they have been in possession from a period anterior to the birth of His Royal Highness the Prince of Wales, being ceded to them as a matter of compromise.

Water of Tamar.

Other legal questions of less importance have been settled in some instances by the decision of a court of competent jurisdiction, and in others by compromise. The most

Cornwall Foreshores

and Under Sea Mines' Case.

important of all the cases requiring legal investigation which have occurred since the birth of His Royal Highness has been that relative to the minerals under the sea and other tidal waters around and within the county of Cornwall.

These having been claimed by the Commissioners of Your Majesty's Woods and Forests as forming part of the hereditary revenues of the Crown, the Council deemed it expedient that the question should be thoroughly investigated, as being one of great importance, not only in a pecuniary point of view, but also as affecting the status and position of the Duke of Cornwall within that county, the real question being whether His Royal Highness stood in the position of merely an ordinary proprietor of certain specified estates within the county, or whether he was not in fact the Seignorial Lord of the entire county, holding the same position there, so far as regarded territorial rights, as the Sovereign does in other parts of the kingdom. It was considered, both by Your Majesty's Government and by the Council of His Royal Highness, that it would be highly desirable to have the question raised by the Commissioners of Woods set at rest without adverse litigation, which, if it had been resorted to, must have nominally been between Your Majesty on the one part and His Royal Highness the Prince of Wales on the other, and that the best mode of proceeding would be to obtain, in the first instance, upon the points in difference, the opinion of some gentleman whose eminence as a lawyer, and whose independent position and character would give such authority to his decision as to afford satisfactory ground for an application to Parliament for its confirmation, if such a course should be found necessary.

Sir John Patteson's decision, and Act of Parliament confirming the same.

The late Sir John Patteson, a member of Your Majesty's Most Honorable Privy Council, and a retired judge of great eminence, was the individual selected for this purpose; and after a most laborious investigation, involving an inquiry into records of a very remote period, long anterior to the creation of the Duchy as it now exists, the right to the minerals under the foreshores around and under all tidal waters within the County was, as between the Sovereign and the Duke of Cornwall, decided to be in the latter, as forming part of the soil and territorial possessions of the Duchy. This decision, which in effect established the right of His Royal Highness as the superior Lord of the soil of the entire County of Cornwall, and as such his title to the foreshores, was submitted to and confirmed by Parliament in an Act, which received Your Majesty's Royal assent on the 2d of August, 1858. By the same decision of Sir John Patteson the minerals under the deep sea, that is, below low-water mark, around but not within the County of Cornwall, were declared to be vested in the Crown; and, under the advice of Sir John Patteson, provision was made by the Act for affording to the officers of the Crown facilities for working these minerals by using the property of the Duchy for that purpose, upon terms which give to the possessor of the Duchy for the time being a specified proportion of the revenues derived therefrom. No inconvenience has resulted from this arrangement, which has been found to work satisfactorily.

Consequences of Sir John Patteson's decision.

This proceeding, although it settled all question as between the Crown and the Duchy, left untouched the claims of private individuals as against the Duchy. It consequently devolved upon the Council to assert the right of the Duchy as against those holding lands adjacent to the foreshores, who, owing in a great degree to the question which had existed between the Crown and the Duchy as to the ownership of this property, had, in many instances, made encroachments. The Council have a confident hope that if the rights of the Duchy are exercised with consideration and prudence any adverse claims may be amicably adjusted. The Limitation Act of 1860, before referred to, contained a provision authorizing the Council to grant beneficial leases for a long term of years to parties who had been in possession, and had expended money in improving portions of the foreshore; this power, however, was confined to the minority of the Prince, and it may deserve consideration, whether the authority to make grants of this nature should not be continued, and perhaps extended under proper restrictions to other cases, with the view of affording the means of settling doubtful and disputed rights, without a permanent dismemberment of the Duchy possessions.

Costs of the proceedings, and amount realized up to the present time from the property, the Prince's title to which was thereby established.

Although the proceedings in the Under Sea Mines' case were conducted in the Duchy office, whereby the ordinary solicitors' charges were saved, still, owing to the complicated nature of the question, and the numerous ancient records, the contents of which it was necessary to bring under the consideration of the arbitrator, the expense was large, amounting to about 2,000*l.*, which has been defrayed out of the revenues of His Royal Highness. The sum which has since been received from the working of the under sea minerals has not amounted to more than about 774*l.*; but upon sales to private individuals already effected of portions of the foreshore, the Duchy right to which was thus established, upwards of 4,800*l.* have been received and added to the capital of the Duchy. In sanctioning these sales to private individuals the circumstances of each particular case have

have been considered, such as the length of possession, the strength of the adverse title, the outlay made in improvements, and other grounds which were considered to justify a reduction in the price which would otherwise have been charged. The prices realised, therefore, by no means represent the full present value of the property.

Questions still pending with reference to foreshores.

There are some disputes still pending with private individuals regarding the title to various portions of property, which was the subject of Sir John Patteson's award; the most important of which is that regarding the port and harbour of Falmouth, which is claimed by the Ecclesiastical Commissioners as having formed part of the possessions of the see of Exeter; but it is hoped that in all these cases arrangements may be made by which the questions may be settled without the necessity of having recourse to legal proceedings.

Question with the Commissioners of Woods regarding Royal mines in Cornwall.

Another question has arisen between the Commissioners of Your Majesty's Woods and Forests and the Duchy with regard to the right to Royal mines of gold and silver within the County of Cornwall. There is every reason to suppose, that if this question was thoroughly investigated the right would, as in the case before Sir John Patteson, be found to be in the Duchy; but as the expense of the investigation would be great, and quite disproportionate to any revenue hitherto derived from this source, the Council have not considered it expedient at present to direct the prosecution of this inquiry on the part of the Duchy.

Sheriff's accounts.

Another subject of difference between the officers of the Crown and the Duchy arose shortly after the birth of His Royal Highness the Prince of Wales, regarding the passing of the accounts of the Sheriff of Cornwall. This officer receives his appointment from the Duke of Cornwall, and in former times is believed to have rendered his accounts before the Auditor of the Duchy, some revenue being derived from this source. On the occasion of the appointment of the late Sir William Molesworth as Sheriff in 1842, that gentleman was requested to adopt what was believed to have been the original practice, and to render his accounts to the Auditor of the Duchy. This was objected to by the officers of the Crown, and as it did not appear to be a case in which any substantial amount of revenue was likely to accrue to the Duchy, the matter was not ultimately pressed; and after some inquiry had been made, the officers of Your Majesty's Treasury were informed in 1846 that the Council did not consider it expedient to require the passing of the accounts to be longer delayed, and that they assented to their being passed at the Audit office, and the amount due for fines paid to the Crown. But it was at the same time expressly stated that such assent was not to be considered as prejudicing in any way the rights and privileges of His Royal Highness the Prince of Wales, or his successors, in the event of its being thereafter considered advisable that the subject should undergo a further investigation. Since this time nothing further has been done, and the accounts have been passed at the Audit office as in the case of Sheriffs of other counties

Wreck of the sea in Cornwall.

Another probable source of litigation was the claim made by private individuals to wreck of the sea within the county of Cornwall. This right was granted to the Duke of Cornwall by the original charter of Edward III., so that as between the Crown and the Duchy there was not any question in this case; but as this grant was subject to rights previously vested in private individuals, there is nothing to prevent such a right being now asserted. The small and uncertain amount, and the expense attendant upon the collection of this portion of the Duchy revenues caused it to be neglected. For many years no revenue was derived from it, and the claims of private individuals, by whom it was in many instances appropriated, have been thereby unduly strengthened. Upon the whole, it was considered desirable on the part of the Duchy to take advantage of a measure which was before Parliament during the last session relating to the subject of wreck generally, and to have the Duchy right to wreck in the county of Cornwall placed upon the same footing as the rights of the Crown in other parts of the kingdom, by which the officers of the Board of Trade are enabled to decide upon conflicting claims to wreck. Some small revenue may now therefore be anticipated from this source without any material expense to the Duchy, which the amount likely to be realized would not have justified.

Effect of the arrangement made in 1845 in reducing law charges.

Under arrangements which were made in 1845 for the transaction in the Duchy office of the ordinary Law business, a considerable saving has been effected, especially as regards the cost of the preparation of leases and other legal documents. The salaries of the officers who have performed this service are included in the charge for the expenses of management, but the fees paid by lessees and others have, after deducting the stamp duty and other actual expenses, been carried to a separate fund, and have been invested from time to time in the purchase of 3 per cent. Reduced Annuities. The amount 12,000*l.* has already been referred to (p. 11). It has been arranged that for the future

the fees shall be taken credit for annually as a set off against the expenses of management, which include, as before stated, the charge for this service.

The average annual charges for law expenses for a series of years, commencing with the year 1823, are as follows:—

	£	s.	d.
For each year during the seven years ending with 1830 - - -	1,890	0	0
This amount included the cost of the important trial of Roe and Brenton, which established the Duchy right to the minerals within the conventionary lands of the Duchy in Cornwall.			
The like during the next seven years ending with 1837 - - -	6,705	0	0
This amount included the cost of the preparation of numerous leases upon the Kennington demesnes.			
The like during the next seven years ending with 1844 - -	1,037	0	0
The like during the next seven years ending with 1851 - - -	788	0	0
The like during the next seven years ending with 1858 - -	885	0	0
This amount included the cost of the proceedings in the Lynn Toll-booth and Cornwall under sea mineral cases.			
The like during the next three years ending with 1861 - -	352	0	0

Abolition in 1849 of offices of Receiver and Surveyor General.

In the year 1849 it was found that the Receiver General's accounts had fallen into a state which rendered it necessary, with a view to the satisfactory collection of the revenue, that some important changes should be made, and after full consideration it was considered expedient that the offices of both the Receiver General and the Surveyor General should then be abolished, and the late Sir Henry Wheatley, the Receiver General, and the late Lord De l'Isle and Dudley, the Surveyor General, with Your Majesty's approval, retired upon their full salaries, amounting together to 1,850*l.* a year.

Arrangements made for the discharge of the duties of these offices.

The duties attaching to the office of Surveyor General were then entrusted, under the provisions of the Act of 1844, to the Secretary of the Council, and the collection of the revenues was, in accordance with the recommendations of the Special Commissioners, entrusted partly to the local agents and partly to an officer in the establishment in London, who was appointed, also under the provisions of the Act of 1844, to discharge the duties, not otherwise provided for, attaching to the office of Receiver-General, including the preparation of the annual account. In 1850 the present Auditor, at that time the Deputy Paymaster General, and now an officer of Your Majesty's Treasury, was appointed, under whose superintendence the accounts have since been kept, as we believe, in a most perfect and satisfactory manner. These changes were effected without any material increase of expense to the Duchy, and by the falling in of the pensions of the late Receiver and Surveyor General the expense has, in fact, been reduced. The collection of the mineral revenue was at this time entrusted to a local officer resident in Cornwall, but in the year 1856 a further change was deemed necessary, and this service has since been efficiently performed by an officer in the establishment in London. The collection of this portion of the Duchy revenues is, from the fluctuating nature of the property, attended with considerable difficulty, and requires the most prompt and vigilant attention in order to prevent loss, which, if the revenue is allowed to get into arrear, is almost certain to be incurred. The arrears at the commencement of the year 1856, when the change was made, had amounted to upwards of 1,000*l.*, but under the new arrangement this sum has been for the most part recovered, and the arrears since have not, on an average, amounted to more than 50*l.* at the end of each year, being, in fact, merely nominal, and such as in the collection of an uncertain revenue, accruing from day to day, it is not practicable to avoid on making up the account at any particular period. Upon the whole, the Council are able to state their opinion that both the collection of the revenues and the keeping of the accounts are now placed upon a most satisfactory footing.

Inspector of surface property.

In consequence of a change which took place in the Duchy establishment in 1861, occasioned by the retirement of the Secretary of the Council, who had discharged, with great zeal and ability, the duties attached to the office of Surveyor General, as well as those of the other offices which he held, it became necessary to consider whether or not the previous arrangement under which these duties were discharged by an officer in the establishment in London should be continued, which upon the whole was not thought advisable, but it was recommended that an officer, to be called "Inspector of Surface Property," distinct from the Duchy establishment in London, should be appointed. The duties attached to this office are of such importance in the management of the Duchy property, that the Council, having regard to the near approach of the period when His Royal Highness the Prince of Wales would probably himself take an interest in the selection,

selection, forbore to recommend Your Majesty to make any permanent appointment to this office, for the temporary discharge of the duties of which provision has, with Your Majesty's sanction, been made. At the same time the separate duties of the Secretary of the Council were confided to an officer of long standing and experience in the service of the Duchy, who, since his appointment, has discharged them to the entire satisfaction of the Council.

Appointment of Receiver-General in 1862.

In the alterations which took place on this occasion, it was found necessary, in order to meet the provisions of several Acts of Parliament, that there should be some officer authorized to discharge certain duties attaching to the office of Receiver-General, and to provide for this Your Majesty was pleased, upon the recommendation of the Council, to confer that office upon the Treasurer of the Prince's Household as an honorary appointment to which no salary is attached.

Act of last Session providing for the completion of pending arrangements.

In the spring of the present year it became apparent to the Council that upon His Royal Highness attaining his majority, when, as before mentioned, the powers of the Council under the Sales and Purchases Act of 1844 would cease, there would be various negotiations in progress under that Act which it would not be practicable to carry into complete effect by the particular day when the powers would expire. They therefore determined upon applying to Parliament for such powers as would obviate any difficulty in that respect. The Council on this occasion were enabled, through the kindness of the late Chancellor of His Royal Highness, to obtain his Lordship's advice as to the course which it would be proper to pursue with reference to their proposed application to Parliament, and a Bill was prepared in accordance with the opinion of Lord Kingsdown, which, having passed through both houses of Parliament without any objection or question being raised upon it, received Your Majesty's Royal Assent on the 29th of July 1862.

By this Act the Prince of Wales is authorized, on attaining his majority, to direct the completion of all arrangements commenced by the Council on behalf of His Royal Highness during his minority, for which purpose the powers of the Sales and Purchases Act of 1844 are vested in His Royal Highness, and may be exercised either by him or by such persons as he may depute to act therein on his behalf.

Recommendation as to future powers.

In an early part of our Report we have referred to the existence of powers under the Leasing Act of 1842, which was passed shortly after the Birth of the Prince of Wales enabling His Royal Highness to make grants, either in possession or reversion, upon which fines might be taken and the revenues anticipated as his Predecessors in the Duchy had been enabled to do, and thus to create anew the evils which the instructions issued by Your Majesty to the Council were intended to avert. The operation of these instructions will cease with the existence of the Council, and we deem it our duty before closing this Report very respectfully to tender our advice to Your Majesty and to His Royal Highness that these objectionable powers should be abandoned. For this purpose we beg leave to submit that some legislative provision should be made, and we think it may at the same time be desirable that certain powers of selling and reinvesting the proceeds, exchanging, enfranchising, making grants by way of compromise of claims, and other similar powers of administration, to be exercised under the sanction of the Treasury as heretofore, should be conferred on the owner of the Duchy for the time being.

In thus closing our Report upon the present state and future prospects of the Duchy of Cornwall, and with it our labours as the Council appointed by Your Majesty, we beg leave to express our gratitude to Your Majesty for the confidence which has been so graciously and uniformly reposed in us. We earnestly hope that the results of our exertions may be found to have placed the administration of the affairs of the Duchy on such a basis as to fulfil alike the intentions of the Royal Founder and of Your Majesty, and to promote the permanent interests of the Prince of Wales, and of his Successors in the Duchy possessions.

(Signed) NEWCASTLE,
Warden of the Stannaries.
WILLIAM DUNBAR,
Keeper of the Privy Seal.
W. J. ALEXANDER,
Attorney-General.
C. B. PHIPPS,
Receiver-General and Treasurer.
PORTMAN.

Duchy of Cornwall,
November 8, 1862.

APPENDIX.

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APPENDIX, No. 1.

NAMES OF the MEMBERS of the various COMMISSIONS and COUNCILS for managing the Affairs of the DUCHY OF CORNWALL since the Accession of Her Majesty.

Special Commissions.

17th September 1838.

The Marquis of Hertford.
The First Lord of the Treasury for the time being.
The First Commissioner of Woods and Forests for the time being.
The Chancellor of the Duchy of Lancaster for the time being.
Lord Lowther.
Lord Bexley.
Lord Portman.
Mr. Chief Commissioner Erskine.
Sir Robert Monsey Rolfe.
Sir Herbert Taylor.
Sir Henry Wheatley.
Alexander Milne, Esq.
Sir George Harrison.
Lord De L'Isle and Dudley.
William Harrison, Esq.

19th August 1840.

The Commissioners for the time being of the Woods and Forests, subject to the superintendence and control of the following Special Commissioners, viz. :—

The Marquis of Hereford.
The First Commissioner of Woods and Forests for the time being.
The Keeper of the Privy Purse for the time being.
The Marquis of Conyngham.
Lord De L'Isle and Dudley.
Lord Portman.
Lord Monteagle of Brandon.
Sir George Harrison, Knight.
George Edward Anson, Esq.

2d December 1840.

The Commissioners for the time being of the Woods and Forests, subject to the superintendence and control of the following Special Commissioners, viz. :—

H. R. H. The PRINCE CONSORT.
The Marquis of Hertford.
The First Commissioner of Woods and Forests for the time being.
The Keeper of the Privy Purse for the time being.
The Marquis of Conyngham.
Lord De L'Isle and Dudley.
Lord Portman.
Lord Monteagle of Brandon.
George Edward Anson, Esq.

The Prince's Council.

30th December 1841.

H. R. H. The Prince Consort.
The Marquis of Hertford.
Lord De L'Isle and Dudley.
Sir Henry Wheatley.
Thomas Pemberton, Esq.
The Earl of Lincoln, First Commissioner of Woods and Forests, or
The First Commissioner of Woods and Forests for the time being.

Note.—The late Earl Canning, having been appointed First Commissioner of Woods and Forests in the place of the Earl of Lincoln, became a Member of the Council. The first meeting at which his Lordship was present was that held on the 30th March 1846.

Lord Portman.
George Edward Anson, Esq.

8th June 1846.

H. R. H. The Prince Consort.
The Earl of Lincoln.
Lord De L'Isle and Dudley.
Sir Henry Wheatley.
The Right Honorable Thomas Pemberton Leigh.
Lord Canning, or
The First Commissioner of Woods and Forests for the time being.

Note.—The Earl of Carlisle, then Viscount Morpeth, having been appointed First Commissioner of Woods and Forests in the place of Lord Canning, became a Member of the Council. The first meeting at which his Lordship was present was that held on the 28th July 1846.

Lord Portman.
George Edward Anson, Esq.

29th July 1850.

H. R. H. The Prince Consort.
The Right Honorable Thomas Pemberton Leigh, The Prince's Chancellor, or
The Prince's Chancellor for the time being.
Sir William Gibson Craig, Baronet, Keeper of the Prince's Privy Seal, or
The Keeper of the Prince's Privy Seal for the time being.

Note.—The Marquis of Chandos was appointed Keeper of the Privy Seal on the 15th March 1852; Lord Alfred Hervey on the 4th February 1853; Viscount Monck on the 26th March 1855; The Hon. H. B. W. Brand on the 15th February 1858; Henry Whitmore, Esq., on the 19th March 1858; and Sir William Dunbar, Baronet, on the 29th June 1859.

The Hon. John Chetwynd Talbot, Q.C., The Prince's Attorney General, or
The Prince's Attorney General for the time being.

Note.—Edward Smirke, Esq., was appointed Attorney General on 2d June 1852, and Sir William John Alexander, Baronet, on the 28th June 1853.

Lieutenant-Colonel The Honorable Charles Beaumont Phipps, The Prince's Treasurer and Cofferer, or
The Prince's Treasurer and Cofferer for the time being.
The Earl of Lincoln.
Lord Portman.

20th January 1862.

The Lord Warden of the Stannaries for the time being.

Note.—His Grace The Duke of Newcastle was appointed to this office on the 6th day of February 1862.

Sir William Dunbar, Baronet, Keeper of the Prince's Privy Seal, or
The Keeper for the time being of The Prince's Privy Seal.
Sir William John Alexander, Bart., Q.C., The Prince's Attorney General, or
The Prince's Attorney General for the time being.
Colonel The Honorable Sir Charles Beaumont Phipps, K.C.B., The Prince's Treasurer and Cofferer, or
The Prince's Treasurer and Cofferer for the time being.
The Duke of Newcastle.
Lord Portman.

APPENDIX, No. 2.

NAMES of the PRINCIPAL OFFICERS since the Birth of HIS ROYAL HIGHNESS THE PRINCE OF WALES, with the Dates of their Appointments.

NAMES.	Date of Letters Patent.
Lord Warden.	
HIS ROYAL HIGHNESS THE PRINCE CONSORT	16th April 1842.
THE DUKE OF NEWCASTLE, K. G.	6th February 1862.
Chancellor.	
THE LORD KINGSDOWN	16th May 1843.
Keeper of the Privy Seal.	
HIS ROYAL HIGHNESS THE PRINCE CONSORT	3d March 1842.
SIR WILLIAM GIBSON CRAIG, Baronet, M. P.	15th July 1850.
THE MARQUIS OF CHANDOS, M. P.	22d March 1852.
THE LORD ALFRED HERVEY, M. P.	4th February 1853.
THE VISCOUNT MONCK, M. P.	26th March 1855.
THE HONORABLE H. B. W. BRAND, M. P.	15th February 1858.
HENRY WHITMORE, Esq. M. P.	19th March 1858.
SIR WILLIAM DUNBAR, Baronet, M. P.	29th June 1859.
Attorney-General.	
THOMAS PEMBERTON, Esq. (afterwards Lord Kingsdown)	4th March 1842.
THE HONORABLE JOHN CHETWYND TALBOT, Q. C.	16th May 1843.
EDWARD SMIRKE, Esq.	5th June 1852.
SIR WILLIAM JOHN ALEXANDER, Baronet, Q. C.	24th June 1853.
Solicitor-General.	
EDWARD SMIRKE, Esq.	5th February 1845.
Receiver-General.	
SIR HENRY WHEATLEY, Baronet, C. B., G. C. H.	1st March 1842.
COLONEL THE HON. SIR CHARLES BEAUMONT PHIPPS, K. C. B.	24th May 1862.
Surveyor-General.	
THE LORD DE L'ISLE AND DUDLEY	5th March 1842.
Auditor.	
JAMES ROBERT GARDINER, Esq.	5th March 1842.
EDWARD WHITE, Esq.	3d April 1843.
WILLIAM GEORGE ANDERSON, Esq.	14th May 1851.

APPENDIX, No. 3.

A Brief View of the Capital Account of the Duchy of Cornwall from the passing of the Act 7 & 8 Vict. c. 65. to 8th November 1862.

APPENDIX, No. 3.

Dr. A BRIEF VIEW of the CAPITAL ACCOUNT of the DUCHY OF CORNWALL

RECEIPTS.				AMOUNT.		
				£	*s.*	*d.*
To Balance on the 6th August 1844, being the date of the passing of the Act, viz. :—						
Cash at the Bank of England				190	3	1
Sterling value of Stock in 3 per cent. Consols and 3 per cent. Reduced Annuities				20,140	0	0
To Sales of Estates, viz. :—						
Sale of lands to Railway and other Companies, exclusive of copyhold property in Kennington, from 1846 to 1861	14,200	5	6			
Enfranchisement of copyhold property in Kennington, from 1847 to 1862	54,038	9	4			
Sale of Coinage Hall premises at Truro in 1848	1,375	0	0			
„ of property at Shepton Mallet to various parties, from 1848 to 1861	6,752	14	9			
„ of portions of the Foreshores of the Water of Tamar to various parties, from 1849 to 1861	8,944	14	10			
„ of lands in Stoke Climsland to the Duke of Bedford, in 1850	7,628	10	7			
„ of dispersed lands in the county of Lincoln to various parties, from 1850 to 1858	7,985	2	10			
„ of lands in Treverbyn to various parties, from 1850 to 1859, including the Duchy moiety of the manor and waste, sold to Mr. Ivimey for 18,000*l.* less 487*l.* credited to Toll Tin Account	20,296	0	0			
„ of Coinage Hall premises at Helston, in 1851	376	0	0			
„ of Northolt Farm, in Dorset, to the Earl of Ilchester, in 1853	2,695	12	6			
„ of houses in Bradninch Place, Exeter, to Mr. Gard, in 1854–5	1,860	0	0			
„ of the Manor of Langton Herring, including Duchy moiety of advowson, in 1855	6,277	10	0			
„ of the Manor of Berkhampsted to the Guardians of Earl Brownlow, in 1862	144,540	0	0			
„ of Mineral rights in Penlyne to Mr. Robartes, in 1862	1,000	0	0			
„ of portions of the Foreshores and Estuaries of Cornwall to various parties, from 1854 to 1862	4,643	11	7			
Various small sales of detached and waste lands, quit rents, &c., effected during the time of this account	11,755	15	3			
				294,369	7	2
To Dividends and Profits arising from purchase monies received from estates in which the Duchy had at the time of the sale a reversionary interest only				5,781	6	11
To Fines on grants of mines				450	0	0
TOTAL RECEIPTS			£	321,020	17	2
To increase arising from fluctuation in the value of stock				256	16	9
			£	321,277	13	11

APPENDIX, No. 3.

from the passing of the Act 7 & 8 Vict. c. 65. to 8th November 1862. *Cr.*

PAYMENTS.	£ s. d.	£ s. d.	AMOUNT. £ s. d.
By Purchase of Estates, viz. :—			
Purchase of Toll Tin lease, including expenses, in 1845	24,015 15 1		
Less repaid up to 1862	15,015 15 1		
		9,000 0 0	
„ of lease of the manor of Shepton Mallet, including expenses, in 1846		4,245 0 0	
„ of other property in Shepton Mallet, in 1846		166 16 6	
„ of Frankham Farm, in the manor of Ryme, Dorset, in 1852		4,952 0 0	
„ of Brimpts and other estates at Dartmoor, from 1852 to 1862		12,684 0 0	
„ of lands at Hermitage, Dorset, in 1853		3,464 10 1	
	£ s. d.		
„ of Site of model lodging houses at Kennington in 1854	4,000 0 0		
Cost of erecting the same in 1855 and 1856	11,885 11 9		
Market price of stock paid for redemption of land tax on the same in 1855	157 7 9		
		16,012 19 6	
„ of lands at West Harptree, in 1854 to 1860		1,425 0 0	
„ of the copyhold interest in property at Kennington in 1855		2,100 0 0	
„ of lands at Fordington, from 1858 to 1861		4,103 13 2	
„ of lands at Laverton, from 1860 to 1862		5,762 18 4	
„ of the manor of Ile Brewers, in the county of Somerset, in 1862		27,600 0 0	
„ of other lands at Ile Brewers and Ile Abbots, in Somerset, in 1862		17,400 0 0	
„ of lands intermixed with Burton Farm, Mere, in 1862		5,250 0 0	
„ of the Crown estate of Rialton, adjoining the Duchy manor of Tregamere, in the county of Cornwall, in 1862		68,420 0 0	
„ of the Crown estate of Gillingham, in the county of Dorset, adjoining the Duchy manor of Mere, in 1862		29,500 0 0	
Various small purchases effected during the time of this account		710 1 10	
			212,796 19 5
By Expenses attending the purchase and sale of estates			2,114 18 8
By Proportion paid by the Duchy of Cornwall of the expenses attending the Assessionable Manors Commission in 1844–5			26,272 0 4
By Amount paid for accommodation for the Stannary Court in Cornwall, pursuant to Act 7 & 8 Vict. cap. 65. sec. 40.			1,500 0 0
TOTAL PAYMENTS		£	242,683 18 5
		£ s. d.	
By Balance on 8th November 1862, viz. :—			
Cash at the Bank of England		619 5 9	
Sterling value of capital invested in 84,256*l.* 18*s.* 0*d.*, 3 per cent. stock		77,974 9 9	
			78,593 15 6
		£	321,277 13 11

APPENDIX, No. 4.

Comparative view of the REVENUE of the DUCHY OF CORNWALL in the year 1838, being the first complete year of the reign of Her Majesty Queen Victoria, and in the year 1861, being the last complete year of the minority of H. R. H. ALBERT EDWARD PRINCE OF WALES and DUKE OF CORNWALL.

RECEIPTS.	In the Year 1838.	In the Year 1861.
	£	£
Revenue from Surface Property - - - { Fixed Rents - -	5,833	27,382*
{ Varying Profits - -	740	4,935
Revenue from Mineral Property - - - { Coal Mines - -	2,677	2,899
{ Other Mines (exclusive of Tin) - - -	174	7,083
Tin Coinage Duties - - - - - Now a fixed Annuity in lieu thereof - -	14,965	16,216
Dividends and Interest - - - - - - - -	496	2,220
	24,885	60,753

Comparative view of the Expenditure during the same periods.

PAYMENTS.	In the Year 1838.	In the Year 1861.	In the Year 1838.	In the Year 1861.
	£	£	£	£
EXPENSES OF MANAGEMENT, viz. :—				
Salaries of the principal officers of the Duchy, and their establishment of officers and clerks in London -	5,835	3,221		
Salaries, allowances, and expenses of all other officers and agents of the Duchy - - - - -	2,272	2,375		
Law charges - - - - - -	2,086	369	11,111	6,865
Audit and travelling expenses - - -	446	209		
Surveys, valuations, and plans - - - -	18	5		
Office incidental expenses - - - -	454	686		
OTHER EXPENDITURE, viz. :—				
The purchase of Life Interests in estates surrendered -	Nil.	413		
Annuities for Life Interests in ditto - - -	Nil.	642		
Superannuation allowances and annuities - - -	806	583		
Donations and Charities - - - -	191	1,083		
Repairs and Improvements - - - -	8	1,168		
Fire Insurance - - - - -	Nil.	26		
Allowances to Tenants - - - - -	18	102	2,238	7,254
CHARGES IMPOSED BY ACTS OF PARLIAMENT, viz. :—				
1838. 1861.				
Moiety of Salaries of officers of Stannary Court - - - 1,215 1,111	1,215	3,237		
Income and other taxes - - - Nil. 2,126				
Disbursements - - -			13,349	14,119
Net Revenue at the different periods - - - -			11,536	46,616
			24,885	60,735

* NOTE.—There will hereafter be an increase in the amount of fixed rents of upwards of 4,000*l.*, arising from the purchases of estates effected during the year 1861-62.

APPENDIX, No. 5.

ACCOUNT of OUTLAY for BUILDINGS, DRAINAGE, and other IMPROVEMENTS upon the Duchy Estates, from the Birth of His Royal Highness THE PRINCE OF WALES to the close of the Year 1861, showing the nature of the Improvements, and the Estates on which they have been executed.

	MANORS.	In the erection and repair of Dwelling Houses and Farm Buildings.	In the erection and repair of Cottages.	Draining, Planting, Levelling, Fencing, &c.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cornwall	Rillaton	- - -	- - -	27 17 6	27 17 6
	Stoke Climsland	- - -	- - -	52 1 11	52 1 11
	Helston in Trigg	110 0 0	- - -	271 7 0	381 7 0
	Liskeard	720 2 11	- - -	210 11 3	930 14 2
	Restormel	405 5 0	116 10 6	1,012 16 7	1,534 12 1
	Penlyne	- - -	3 11 5	62 9 1	66 0 6
	Fentrigan	20 0 0	- - -	3 1 3	23 1 3
	Grediowe	9 0 0	- - -	1 2 6	10 2 6
	Carnedon Prior	92 8 6	92 14 0	50 5 6	235 8 0
	Climsland Prior	1,079 2 4	2 0 0	202 5 9	1,283 8 1
	Bucklawren	10 2 9	- - -	- - -	10 2 9
	Eastway	0 19 10	- -	- - -	0 19 10
	Portlooe	70 0 0	- - -	- - -	70 0 0
	Landulph	20 0 0	- - -	- - -	20 0 0
	Trelowia	110 6 2	- - -	1 17 6	112 3 8
	Treverbyn	56 13 3	- - -	- - -	56 13 3
	Leigh Durant	20 0 0	150 0 0	- - -	170 0 0
	Tinten	10 0 0	- - -	27 15 4	37 15 4
Devon	Lydford and Dartmoor	783 1 0	- - -	1,438 8 4	2,221 9 11
	Bradninch	351 4 0	17 17 0	264 19 4	634 0 4
	Bradford	423 10 0	- - -	66 13 5	490 3 5
Dorset	Fordington	18 17 8	835 18 7	6 12 3	861 8 6
	Hermitage	712 11 6	579 10 0	1,646 4 8	2,938 6 2
	Ryme	207 17 8	753 14 1	819 17 4	1,781 9 1
	Longbredy	- - -	38 0 6	- - -	38 0 6
	Langton Herring	921 19 3	- - -	895 4 3	1,817 3 6
Wilts	Mere	13,203 6 7	225 2 6	5,526 16 4	18,955 5 5
Somerset	Curry Mallet	92 8 9	20 8 0	782 11 10	895 8 7
	Milton Falconbridge	540 12 1	- - -	358 5 6	898 17 7
	Inglescombe	- - -	44 16 5	2 18 0	47 14 5
	Laverton	- - -	332 13 9	478 10 2	811 3 11
	Midsomer Norton	139 15 11	35 0 0	80 6 5	255 2 4
	Widcombe	84 1 10	47 0 0	231 14 7	362 16 5
	West Harptree	164 0 1	16 8 3	701 1 3	881 9 7
	Farrington Gurney	404 7 3	- - -	445 8 7	849 15 10
	Stoke under Hambden	26 4 4	- - -	81 10 5	107 14 9
Berks	Shippon	632 18 11	440 0 0	505 12 0	1,578 10 11
Lincoln	Kirton	- - -	- - -	145 0 3	145 0 3
	£	21,440 17 7	3,751 5 0	16,401 6 8	41,593 9 3

DUCHY OF CORNWALL.

REPORT

TO HER MAJESTY THE QUEEN,

FROM THE COUNCIL OF

H.R.H. THE PRINCE OF WALES.

1862.

Presented to both Houses of Parliament by
Command of Her Majesty.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

REVISED REPORT

ON

FIRE INSURANCE DUTIES.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1863.

6551.

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REVISED REPORT

ON

FIRE INSURANCE DUTIES.

To the Right Honourable William Ewart Gladstone, M.P.,
Chancellor of the Exchequer, &c. &c.

Sir, London, March 4, 1863.

In the year 1856 I had the honour of receiving instructions from Sir George Cornewall Lewis, then Chancellor of the Exchequer, to prepare a Report on the operation of the taxes laid upon insurances against loss by fire, and on the probable effects of some suggested modifications of one of those taxes, and of presenting to him that Report on the 29th November in the same year.

Occasion for revising this Report.

In transcribing my notes made in the preparation of that Report an error of a figure occurred, which led to an extensive mis-statement of the effect of the Taxation during a considerable and interesting period of time, and seriously affected the most important argument in the Report. The Act of the 37 Geo. 3. c. 90., by which the Per-centage Duty on Fire Insurance was raised from 1*s.* 6*d.* per cent. to 2*s.* per cent., was miscopied as the 27 Geo. 3. c. 90., thus throwing the rise of duty into the year 1787 instead of 1797. The calculation of the Value of the Property Insured during the 10 years 1787-1797 was in consequence falsified throughout. The value of the property insured during that period was estimated at one-fourth less than its true amount, and the false inference was drawn, and apparently justified, that the raising of the duty from 1*s.* 6*d.* to 2*s.* per 100*l.* insured had operated on this one occasion at least to discourage insurance. It is important that this error, from which other erroneous inferences have been drawn, should be corrected. Receiving your permission to do this, I have taken the same opportunity to revise the whole of the Report, to bring down to the present time the information which has been most liberally supplied to me by the Board of Inland Revenue and their zealous officers in the Registry of Fire Insurance, and to carry out all my own calculations to the same period.

As in the original Report, my inquiry is confined to the operation of the duties in England and Wales.*

Comparative Table.

(1.) A great part of the past experience of the progress of insurance in England, and of the effects of various fiscal changes made from time to time, which would probably have been of great use in the consideration of this subject, remains wholly unrecorded. But some of the more important historical and statistical facts related to this matter, and which are accessible, and must serve as the chief data for any discusion of the subject, as they have for the whole of the following observations, may be conveniently seen and compared in the following table. As to this, however, it is necessary to make the general reservation, that the account of the duty is not to be relied on in the comparison of immediately consecutive years, inasmuch as before the year 1850 large arrears of duty were often allowed to accrue in one year, sinking suddenly the return for that year, and proportionally exaggerating the return of a subsequent year in which they were paid up. In the year 1850 arrangements were made in the office of the Registrar of Fire Insurance Duties to secure more punctual payments of the duty, and the immediate effect was, that in the first quarter of 1851, about 8,000*l.* out of 12,000*l.* of out-standing arrears were paid in. Since that time no large amount due in one year has been paid in another, so as to cause the produce of the duty to be in any important degree misrepresented in the Table. But in every case of a change in duty the year in which the change is made, and sometimes the year preceding, and always the year following, display a false appearance of fluctuation from this cause, from which no just inference as to the true progress of insurance in those particular years can be drawn. The return, however, can always be implicitly relied on as accurate for the amount of duty actually paid in in each year, and correct and trustworthy averages of the progress of insurance can be calculated in all cases, if series of years sufficiently long are taken for comparison. For this reason the calculations in this Report are never made on the basis of the return of a single year, or, where the permanence of the data allows of it, on a basis of less than five years, which is always sufficient to eliminate error arising from mere irregularity in the periodical collection of the duty.

TABLE OF DATA.

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* For statistical information as to Scotland and Ireland, see a paper in the Assurance Magazine, vol. 7, p. 25, on the Progress of Fire Insurance in Great Britain, by Mr. Samuel Brown, to whom I owe the first notice of the error in my Report which made the present revision necessary. See also the Appendix to this Report, Table I.

FIRE INSURANCE.—TABLE OF DATA.

[*To face page* 2.

A.D.	Acts.	Duties. I. Stamp on Policy.	Duties. II. Per-centage Duty.	Revenue from II. Per-centage Duty in England and Wales.	TOTAL VALUE of Property Insured.	Assessed Value of Houses, &c. to the Property Tax.	Remarks.
1694	5 Will. & Mary, c. 21. — —continued by several Acts, and made perpetual by 1 Geo. 1. stat. 2. c. 12. § 8. —repealed by 44 Geo. 3. c. 98. § 1.	6*d.* on the Policy for 4 years from 28 June 1694.	—	—	—	—	
1698	9 Will. 3. c. 25. — —made perpetual, 1 Geo. 1. stat. 2. c. 12. —wholly repealed by 44 Geo. 3. c. 98. § 1. 48 Geo. 3. c. 149.	6*d.* additional from 1 Aug. 1698, *i.e.* 6*d.* + 6*d.* = 1*s.*	—	—	—	—	
1711	10 Anne, c. 26. —	2*s.* 4*d.* additional for 32 years from 1 August 1712 (1744), *i. e.* 1*s.* + 2*s.* 4*d.* = 3*s.* 4*d.*	—	—	—	—	
1713	12 Anne, stat. 2. c. 9. — —expressly applied to policies by declaration in 5 Geo. 3. c. 35.	6*d.* additional for 32 years from 2 August 1714 (1746), *i. e.* 3*s.* 4*d.* + 6*d.* = 3*s.* 10*d.*	—	—	—	—	
1756	30 Geo. 2. c. 19. — —declared to apply to policies by 5 Geo. 3. c. 35.	1*s.* additional from 5 July 1757, *i. e.* 3*s.* 10*d.* + 1*s.* = 4*s.* 10*d.*	—	—	—	—	
1765	5 Geo. 3. c. 35. —	2*d.* additional from June 1765, within the weekly bills, *i. e.* 4*s.* 10*d.* + 2*d.* = 5*s.* 2*s.* 6*d.* additional elsewhere, *i.e.* 2*s.* 6*d.* + 2*s.* 6*d.* = 5*s.*	—	—	—	—	
1775	16 Geo. 3. c. 34. —	1*s.* additional after 5 July 1776, *i.e.* 5*s.* + 1*s.* = 6*s.*	—	—	—	—	
1776	17 Geo. 3. c. 50. —	1*s.* on Policies of Insurance exceeding 1,000*l.* 5*s.* additional from 5 July 1777, *i.e.* on 1,000*l.* and over, 6*s.* + 5*s.* = 11*s.*	—	—	—	—	
1781	22 Geo. 3. c. 48. —	—	1*s.* 6*d.* per 100*l.* insured from 24 June 1782.	—	—	—	
1782	—	—	—	Year ending—	At 1*s.* 6*d.*	170,533,330	—
1783	—	—	—	1st August 142,822	„	152,134,670 *	—
1784	—	—	—	„ 116,201 *	„	133,777,330	—
1785	—	—	—	„ 102,433	„	132,770,670†	—
1786	26 Geo. 3. c. 82. —	—	Foreign property exempted from 5 July 1786.	„ 99,587†	„	136,918,666	—
1787	—	—	—	„ 102,689	„	135,097,300	—
1788	—	—	—	„ 101,323	„	139,890,600	—
1789	—	—	—	„ 104,918	„	144,748,000	—
1790	—	—	—	„ 108,711	„	150,886,600	—
1791	—	—	—	„ 113,165	„	162,089,300	—
1792	—	—	—	„ 121,567	„	177,273,300	—
1793	—	—	—	„ 132,955	„	177,563,000	—
1794	—	—	—	„ 132,372	„	180,181,400 ‡	—
1795	—	—	—	„ 132,536 ‡	„	183,807,900	—
1796	—	—	—	„ 141,256	„	178,174,012§	—
1797	37 Geo. 3. c. 90. —	Repeal of former duties of 6*s.* and 11*s.* New duties from 5 July 1797, viz:— 3*s.* when sum insured is under 1,000*l.* 6*s.* when sum insured is above 1,000*l.*	6*d.* additional per 100*l.* from 5 July 1797, *i.e.* 1*s.* 6*d.* + 6*d.* = 2*s.* per 100*l.*	„ 136,122§	2*s.* 0*d.*		—
1798	—	—	—	„ 183,756	„	183,755,000	—
1799	—	—	—	„ 198,634	„	198,634,000	—
1800	—	—	—	„ 91,783 ‖	„	211,392,300 ‖	—
1801	—	—	—	5th January 204,947	„	204,946,000	—
1802	—	—	—	„ 219,624	„	219,623,000	—
1803	—	—	—	„ 223,548	„	223,547,000	—
1804	44 Geo. 3. c. 98. —	Repeal of former duties. New duty from 10 October 1804, viz.— 1*s.* on the Policy.	Repeal of former duties. New duty from 10 October 1804, viz.— 2*s.* 6*d.* on every 100*l.* insured.	„ 238,067	„	238,066,000	—
1805	—	—	—	„ 260,610 ¶	2*s.* 6*d.*	248,200,000 ¶	—
1806	—	—	—	„ 321,155	„	256,923,200	—
1807	—	—	—	„ 341,193	„	272,854,400	—
1808	48 Geo. 3. c. 149. —	Repeal of former duty. New duty from 10 October 1808, viz.— 1*s.* on the Policy.	—	„ 352,050	„	281,640,000	—
1809	—	—	—	„ 378,875	„	303,100,000	—
1810	50 Geo. 3. c. 35. —	Colonial insurances, viz.— from 24 May 1810, stamp (instead of former duty) 2*s.* 6*d.* per 100*l.* and 1*s.* on Policy	Colonial insurances— Former duties repealed from 24 May 1810.	„ 406,037	„	324,829,000	—
1811	—	—	—	„ 434,158	„	347,325,600	—
1812	—	—	—	„ 447,757	„	358,205,600	—
1813	—	—	—	„ 553,252	„	362,600,800	—
1814	—	—	—	„ 437,381	„	329,984,000	14,895,130
1815	55 Geo. 3. c. 184. —	Repeal of former duty. New duty from 31 August 1815, viz.— 1*s.* on the Policy. Colonial Insurance.— 2*s.* 6*d.* on Policy and 5*s.* per 100*l.*	Repeal of former duty. New duty from 28 September 1815, viz.— 3*s.* per every 100*l.* insured.	„ 486,540	„	389,232,000	—
1816	—	—	—	„ 501,955 **	3*s.* 0*d.*	384,785,578**	—
1817	—	—	—	„ 573,213	„	382,141,300	—
1818	—	—	—	„ 577,428	„	384,952,000	—
1819	—	—	—	„ 584,244	„	389,496,000	—
1820	—	—	—	„ 595,263	„	396,841,300	—
1821	—	—	—	„ 586,898	„	391,265,300	—
1822	—	—	—	„ 599,534	„	399,022,000	—
1823	—	—	—	„ 607,834	„	405,275,300	—
1824	—	—	—	„ 602,502	„	401,668,000	—
1825	—	—	—	„ 641,550	„	427,700,000	—
1826	—	—	—	„ 663,334	„	442,222,700	—
1827	—	—	—	„ 691,867	„	461,244,700	—
1828	9 Geo. 4. c. 13. —	—	Detached buildings and their contents to be insured separately from 5 July 1828. Average insurance permitted.	„ 670,032	„	446,688,000	—
1829	—	—	—	„ 706,244	„	470,829,300	—
1830	—	—	—	„ 723,323	„	482,215,300	—
1831	—	—	—	„ 717,275	„	478,183,300	—
1832	—	—	—	„ 748,679	„	499,119,300	—
1833	3 & 4 Will. 4. c. 23. —	Agricultural insurances exempted from 24 June 1833.	Agricultural insurances exempted from 24 June 1833.	„ 755,597	„	503,731,300	—
1834	—	—	—	„ 754,695 ††	Liable to Duty.	Exempt. 503,130,000††	—
1835	—	—	—	„ 725,909 ‡‡	„	483,972,700 + 37,211,603 = 521,183,303‡‡	—
1836	—	—	—	„ 756,193	„	504,132,000 + 41,489,818 = 545,621,818	—
1837	—	—	—	„ 780,528	„	520,352,000 + 43,095,228 = 563,447,228	—
1838	—	—	—	„ 805,996	„	537,330,700 + 44,916,981 = 582,247,681	—
1839	—	—	—	„ 835,061	„	523,374,000 + 47,870,833 = 571,244,833	—
1840	—	—	—	„ 864,656	„	576,437,300 + 48,669,028 = 625,106,328	—
1841	—	—	—	„ 885,691	„	590,460,700 + 50,988,016 = 641,448,716	—
1842	5 & 6 Vict. c. 79. —	—	—	„ 900,991	„	600,660,700 + 52,059,764 = 652,720,464	35,556,400
1843	—	—	—	„ 920,526	„	613,684,000 + 53,086,797 = 666,770,797	35,556,400
1844	—	—	—	„ 921,809	„	614,539,300 + 55,634,205 = 670,173,505	35,556,400
1845	—	—	—	„ 935,442	„	626,961,300 + 54,927,573 = 681,888,872	36,575,690
1846	—	—	—	„ 961,020	„	640,680,000 + 55,858,637 = 696,538,637	37,009,818
1847	—	—	—	„ 980,830	„	620,553,300 + 56,035,561 = 676,588,861	37,282,141
1848	—	—	—	„ 1,003,138	„	668,758,700 + 58,192,056 = 726,950,756	38,822,453
1849	—	—	—	„ 1,001,469	„	667,646,000 + 58,873,895 = 726,519,895	39,055,523
1850	—	—	—	„ 1,019,721	„	679,814,000 + 58,292,239 = 738,106,239	39,353,530
				„ 1,042,396	„	694,930,700 + 57,162,246 = 752,092,946	40,046,762
					„	713,818,000 + 54,935,053 = 768,753,053	

* 1782–3–4–5. The Return to the 1st August 1783 (142,822*l.*) includes receipts of 401 days. The year's receipts are therefore estimated at only 130,000*l.* and the estimate of value of property insured is calculated on that sum. The return of duty in each of these three years included about 2,100*l.* duty on foreign insurances repealed in 1785. For the purpose of more exact comparison with subsequent years, the calculation of the value of property for these three years is reduced by 2,800,000*l.*

† 1786. About 2,100*l.*, the produce of insurance on foreign insurance, was abandoned in this year. The returns of preceding years were raised, and of succeeding years lowered by this amount.

‡ 1794–5–6. The Return of duty for these three years is affected by unusual arrears accumulating in the first and second year, and paid up in the third. So far as can now be ascertained, the first is too low by about 800*l.*, the second by about 3,400*l.*, and the third is too high by about 3,400*l.* The table of duties corrected for this would stand nearly thus:—
1794 - 133,172*l.*
1795 - 135,136*l.*
1796 - 137,856*l.*
The estimate of property insured in these three years is corrected accordingly.

§ 1797. At 1*s.* 6*d.* duty, except 26 days from the 5th July to the 1st August. The estimate of the value of property insured is calculated on the basis of 339 days at the 1*s.* 6*d.* duty and 26 days at the 2*s.* duty.

‖ 1801. Revenue Return for 5 months and 5 days. The value of property is estimated for the year on this rate.

¶ 1805 cannot be calculated satisfactorily. The new duty of 2*s.* 6*d.* having commenced on the 10th October 1804, and the return of duty being to the 5th January 1805, the respective share of revenue due to the old and to the new duty cannot be distinguished. The calculation is made for 288 days at the 2*s.* duty, and 77 days at the 2*s.* 6*d.* duty.

** 1816. The account of revenue extends to 266 days, at the rate of 2*s.* 6*d*, and to 99 days at the rate of 3*s.* The produce at the respective rates cannot now be more nearly distinguished, and the value of property insured is calculated on this basis.

†† 1834. Agricultural stock exempt from 24th June 1833.

‡‡ 1835. The Return of Agricultural insurance is made up to the 25th December. To make this agree as nearly as possible with the Returns of Duty made up to the 5th of January, the Agricultural Return for 1834 is compared with the Duty Return of 1835, by which a difference of 11 days occurs, and this is continued in all the subsequent years.

(2.) The first, and, for nearly a century, the only tax on Fire Insurance, was a Stamp Duty upon the instrument in which the conditions of the contract of insurance were expressed—the Policy. The duty was first imposed in 1694, by the 5th William and Mary, c. 21. s. 1. "For every piece of vellum or parchment or sheet of paper upon which *any Policy of Assurance* shall be engrossed or written, the sum of sixpence." These terms extended to all possible modes of assurance, and undoubtedly had at that time reference chiefly to Marine Insurances, the other varieties of insurance on Lives and against loss by Fire being then almost unknown, even in speculation; but as these and other varieties of insurance came into use, the instruments by which the engagements were made were, under this and similar provisions in subsequent Acts of Parliament, more particularly by the 10 Anne, c. 26 s. 86., which contains the first express recognition of Fire Insurance, made subject to the tax.

The Stamp Duty on fire insurance;—

—its history;—

The same duty of sixpence was imposed on all policies, *whatever the amount insured* under them.

Hence the revenue derived from this source gave no indication of the amount of the property insured, nor any other material information as to the nature and extent of the practice of insurance. The number of policies actually stamped would, if this had been recorded, have shown the number of contracts of all kinds of insurance entered into; but as one stamp was undistinguishably used for Policies of Insurance and for nine other descriptions of instruments subjected to the same sixpenny duty, it was not possible even to distinguish the respective number of Policies of Insurance, or of any of those other instruments subjected to the same duty. It was not till the year 1809 that a separate account was made of Stamps on Policies of Fire Insurance*; a time when more valuable information on all parts of the subject were already obtainable from the accounts of the Per-centage Duty.

In course of time, distinctions were made by the Stamp Laws between Marine, Fire, and Life Insurances, and special duties were imposed on each.

This Stamp Duty on the Policy of Fire Insurance underwent great changes during the first 110 years of its existence. At the beginning it was 6*d.* on the policy, whatever the amount insured, whether 10*l.* or 100,000*l.* or any other sum. Once paid, this duty was not payable again so long as the policy continued in force; and this has always been the character of this duty, through all the changes which it has undergone. It must at the rate of 6*d.* have been without an appreciable effect on the practice of insurance for all considerable amounts, and was probably without any influence at all even on insurance of the lowest amounts, so long as the premiums of insurance remained, as they were in the beginning, extravagantly high. The duty was, however, advanced gradually, till in 1775 it was 6*s.* on policies of all amounts, a tax

* See Appendix II., which contains an account of the Stamp Duties now for the first time carried back to 1809.

still weighing not very heavily on the other modes of insurance, but certainly very burdensome at the first step in the effecting of Fire Insurances of the smaller amounts, being of itself equal to the premium on an insurance at common risk of 400*l.* An additional duty of 5*s.* was at the same time laid on all insurances of sums of 1,000*l.* and more, still being a duty not very onerous on Marine and very light upon Life Insurances, but upon Fire Insurances averaging about 75 per cent. in the first year upon the premium at common risks, falling comparatively lightly, however, on insurances of the greater amounts.

— and its policy, as concurrent with an Annual Duty; —

In 1781 an Act was passed, which, although it made no alteration in the Stamp Duty on the Policy, gave it an importance in relation to the revenue which it had not theretofore possessed. The high rate to which it had been raised had probably (though this cannot now be exactly ascertained) failed to produce a proportionately high return, and in the same degree checked the growth of the practice of insurance; but, while this was the only duty on Fire Insurance, the ill effects of an excessively high rate of this duty ended here, and did not involve any disadvantage to any other more important branch of revenue. But so soon as, in addition to this Stamp Duty payable on the first taking out of a policy, another and a much more important duty was created, payable each suceeding year during the subsistence of the policy, a more than double benefit or mischief to the Revenue attended the judicious or injudicious imposition of the first duty. Where this less important Stamp Duty was so high as to discourage the taking out of a policy, not only was this duty itself lost, but the annual Per-centage Duty for the whole series of years during which a policy once taken out usually continues in force (now averaging 5 years and 8 months) was also lost. In the year 1782 (when the stamp duty on a policy under 1,000*l.* was 6*s.*), in every case where a policy of the usual average amount of 740*l.* was prevented from being taken out by the pressure of this Stamp Duty, it is probable that the revenue, in addition to this first loss of 6*s.*, suffered also the yearly repeated loss of the Per-centage Duty, then 1*s.* 6*d.* per cent., to the amount in the whole of 2*l.* 17*s.*

As a matter of fact it is not now possible to ascertain whether the higher Stamp Duties on the policy imposed in 1776 produced of themselves any proportionate increase of revenue; but they gave occasion to strong remonstrances, and it was frequently asserted during the time they were in force, and as it appears justly, that they did operate to prevent the taking out of new policies, and that the business of Fire Insurance was in danger of coming to an end as the policies already in force died out. It is certain that while these high Stamp Duties were in force, concurrently with the per-centage duty imposed in 1782, the produce of this latter duty continued to fall from 130,000*l.* in 1783 to 101,323*l.* in 1788, and the former amount was not again reached until the year 1793. In these 11 years, from 1782 to 1793, it is almost certain that a very much larger sum was lost to the

Revenue upon the Per-centage Duty than the whole produce of the Stamp Duty on the Policy; and if it were assumed that, instead of the Per-centage Duty diminishing, as it did, for 10 years, it would, but for the excessive stamp duty, have increased in the same ratio as after the stamp duty was reduced to about half in 1797, it would appear that the loss to the revenue, caused in the 15 years of its duration by this impolitic stamp duty, was not less than 540,000*l.*

In 1797 these Stamp Duties on the Policy were reduced to 3*s.* under 1,000*l.*, and to 6s. at and above that amount, and remained at these rates till 1804. The good effect of this reduction of the Stamp Duties on the Policy from 11*s.* and 6*s.* to 6*s.* and 3*s.* was probably to be seen in the continued acceleration of the increase of the Per-centage Duty, notwithstanding that this was at the same time raised by 25 per cent., the total Revenue from this duty increasing in the still higher proportion of 30 per cent.

In the year 1804 the Stamp Duty was fixed at 1*s.* on the Policy, whatever the amount insured, and for Insurance on Property in the United Kingdom it has not varied since. Again, the good effect of reducing the Stamp Duties on the Policy was apparent in the great increase of the Per-centage Duty, which was simultaneously raised 25 per cent., or from 2*s.* to 2*s.* 6*d.*, and having in the 5 years of its continuance at 2*s.* produced an average annual revenue of 225,000*l.*, now produced in the next 5 years at 2*s.* 6*d.* an average of 360,000*l.*, an increase not in the proportion merely of the 25 per cent. by which the duty was raised, but of 60 per cent. No other probable cause for so rapid and considerable an increase is apparent. It is scarcely possible that the impolicy of a relatively high Stamp Duty on the issue of a policy could be more convincingly demonstrated.

—its effects,—

During the last half century this duty of 1*s.*, paid once for all on the taking out of the policy, can have had but little effect on the progress of Fire Insurance for such amounts as the Insurance Companies are willing to insure.

—on large insurances,—

It is not easy to judge of the entire effect of the Stamp Duty of 1*s.* on the Policy, either upon the practice of insurance generally or upon the revenue. The Stamp Duty produced in the six years ending in 1861 an average sum of 12,256*l.* yearly, or less than one 105th part of the produce of the Per-centage Duty in the same years. In the year 1861, 1,389,304 policies of Fire Insurance were in force in Great Britain and Ireland, upon which 1,596,330*l.* was paid in Per-centage Duty, being at the average of 1*l.* 2*s.* 3*d.* on each policy, implying that the average sum insured by a policy was about 740*l.* The average annual premium and duty together on every such policy would have amounted to 3*l.*, a sum in comparison with which the Stamp Duty of 1*s.* would be insignificant. It is, therefore, probable, that this 1*s.* duty would not have operated sensibly in preventing insurances of such comparatively large amounts as those now commonly effected, even if the Stamp Duty on the Policy had been openly charged to the policy holder. But it is the practice of Insurance

Companies, with a view to encourage the insurance of the larger amounts, not to charge this stamp duty of 1*s.* upon policies of 300*l.* and upwards, and it may thence be safely concluded that this 1*s.* duty has no practical effect in discouraging insurance of amounts of 300*l.* and upwards.

—on small insurances.

On the other hand, the charge of this 1*s.* duty upon policies under 300*l.* must discourage small insurances in a greater degree than its excusal can encourage insurances of larger amount. Insurance Offices generally disfavour insurances of low amount. They commonly refuse to grant policies upon which a less premium is payable than 3*s.*, equal to an insurance at common risks of 200*l.* And whereas they commonly grant new policies free of any charge beyond the premium and the Per-centage Duty for sums of 300*l.* and upwards, they charge on all policies for less sums 2*s.* 6*d.* for the policy, which, with the 1*s.* Stamp Duty, is equal in the first year of the contract to the premium on 230*l.* at common risk. The combined effect of this practice of the offices and of this 1*s.* Stamp Duty must be, as by the Companies it is meant to be, a great discouragement of insurance of small properties, especially of all of a value less than 230*l.*; and as small properties are incomparably the most numerous, and are liable to destruction by fire in a greater degree than larger properties, it cannot well be doubted that this duty very efficiently contributes to prevent a considerable amount of small insurance, and to deprive vast numbers of owners of small properties of the benefit of insurance against loss by fire.

Commonly, the Insurance Offices object to small insurances, because the smallest properties are most subject to natural risks of fire, and still more because of the greater force of the temptation operating on poorer people to effect fraudulent insurances, or to make fraudulent claims. But it is the opinion of persons of experience in the practice of Fire Insurance that a considerable business of a perfectly safe character could be done in insurance of small amounts, were it not that this 1*s.* Duty Stamp operates as a prohibition of such insurances. The Per-centage Duty, which is reducible pro rata, to the smallest amounts, and to any fractions of a year, is said to form no sensible obstacle to such small insurances. An instance of this is afforded in the case of Pawnbrokers, who, it is said, would to a large extent become agents to insure to their customers for short terms the difference of the value of a certain class of pledges and of the amount advanced on such pledges, but are only prevented from doing so by the 1*s.* Stamp Duty. A person most experienced in this branch of business estimates the amount of Per-centage Duty thus lost at between 3,000*l.* and 4,000*l.* a year. Another instance of considerable importance is the smaller house property acquired under the Building Societies Acts, which universally remains insured while the building societies retain an interest in it, but which very commonly ceases to be insured when it comes to be wholly the property of the individual members, although these, at that very same time, become most completely interested in its preservation. The necessity and the advantage

of a means of insuring small amounts is again illustrated by the practice of two Benefit Societies which were in existence while the law exempted from Stamp Duties all the proceedings of benefit societies, including Fire Insurance. Under this exemption the "Royal Standard" and the "Hearts of Oak" benefit societies guaranteed to each of their members a sum not exceeding 15*l.* in case of loss by fire. The present number of the members of the "Royal Standard" is 4,764. The amount of their guarantee against loss by fire is therefore at present 71,460*l.* From 1828 to 1862 the claims on this society have been altogether 1,320*l.*, averaging 6*l.* 12*s.* each. In the year 1862 there were 10 claims in all for 69*l.* 18*s.* 6*d.*, averaging 6*l.* 19*s.* 10½*d.* each, only one having reached the whole sum of 15*l.* The other case of the "Hearts of Oak" benefit society affords similar but more favourable results. This society began in 1842. It now numbers 9,040 members, and its guarantee from loss by fire is therefore 135,600*l.* It has paid upon 147 claims 886*l.* 1*s.* 2*d.*, averaging 6*l.* 0*s.* 6½*d.* each. The claims from 1st March 1861 to 31st January 1862, the last period for which an account is as yet made up, were 16, for sums amounting in all to 101*l.* 11*s.* 7*d.*, averaging 5*l.* 1*s.* 11*d.* each, and none reaching the full amount of the guaranteed 15*l.* These cases exhibit a full, effectual, and safe insurance at the rates respectively of less than 3½*d.* and 2¾*d.* a year for an insurance against loss by fire of a sum of 15*l.*, equal to a premium of less than 1*s.* 11½*d.* and 1*s.* 6½*d.* respectively per 100*l.* worth of property insured.

Suggestion of an abatement of this duty on small insurances.

It seems, therefore, not improbable that this Stamp Duty of 1*s.* is to some considerable extent a prevention of insurances of small amounts, and that it might be repealed as to insurances under 100*l.*, and replaced by smaller stamp duties of perhaps 1*d.* for sums under 25*l.*, of 2*d.* under 50*l.*, of 3*d.* under 75*l.*, and of 4*d.* under 100*l.*, without any very considerable diminution of the revenue now derived from the present Stamp Duty, and with some probability of a more than proportionate benefit to the more important revenue derived from the Per-centage Duty. It is within our means at least to estimate the utmost possible loss to the revenue that would be incurred by the total repeal of the 1*s.* Stamp Duty on all Policies, inclusive of 100*l.* and less amounts, Thus, in 15 offices collecting in 1861 959,823*l.* out of 1,412,079*l.*, or more than two-thirds of the whole amount of duty, the total number of new policies issued in the quarter ending Lady-day 1862, was 38,090, the Stamp Duty on which was 1,904*l.* 10*s.*, and the number of Policies for 100*l.* or less was 4,391, the Stamp Duty on which was 219*l.* 11*s.* Taking these proportions as data, we may conclude that if all policies of 100*l.* and under had been exempted from Stamp Duty in the year 1861, the total sum received, 13,461*l.*, would have been reduced by less than 1,560*l.* But if only Policies under 100*l.* had been so exempted, it is probable that the loss would not have been above half that amount, seeing that the number of Policies rapidly increases as their amount approaches 100*l.** The compensation for such a loss is to be

* See Appendix III. and IV.

sought in the smaller graduated Stamp Duties proposed to be substituted for the present unvarying 1*s.* Stamp, and in the probable increase of small insurances for longer and shorter terms, and the consequent increase of the much more productive Per-centage Duty.

If it should be judged to be advisable thus to lower the Stamp Duty for sums under 100*l.* it would, at the same time, be a great facilitation of the process of insurance of small amounts and for short terms, and would save both to insurers and to the officers of the Department of Inland Revenue great labour in accounting and checking accounts, if Receipts for the Per-centage Duty on such amounts, and short terms could be sold to insurers, or delivered on imprest to insurance companies, who should only be liable to return them to the Registrar of Fire Insurance, or to pay for those not so returned. The register of such Receipts so sold would thenceforth be the history of the progress of Fire Insurance under 100*l.*

Insurances under 100*l.* being thus relieved from the initial impediment of the Stamp Duty on the Policy, the benefit will extend nearly through the whole range of insurances of the amounts now discouraged by the Fire Insurance Societies, it being the common and prudent practice to insure, not the whole of any property, but only the portion probably destructible without prospect of salvage. For instance, at an insurance on two-thirds value, 100*l.* will cover a property worth 150*l.*, at one-half value a property of 200*l.*, and at the not unusual rate of one-third value a property of 300*l.*, and would cover stock in most trades of very much more considerable yearly amounts (4).

It is, however, to be admitted that during the 59 years that this duty has remained at 1*s.* no complaint has been made of its operation, and no call for its abrogation or reduction.

The foregoing remarks are only made for the purpose of completing the history and investigation of the per-centage duty, which is the more proper subject of this Report.

The Per-Centage Duty :—

(3.) It is the Per-centage Duty on Fire Insurance which has alone been made, of late years, a subject of serious discussion, and as to which any changes have been recently recommended.

This duty is in all cases proportionate to the value of the property insured, and to the period for which the insurance is effected.

It was first imposed in the year 1782 (at which time there was also a stamp duty on the policy of 6*s.* under 1,000*l.* and 11*s.* at and above that amount), and the rate of the duty was 1*s.* 6*d.* a year for every 100*l.* in value of the property insured.

In 1797 another 6*d.* per 100*l.* was added, making this duty 2*s.* per 100*l.*; at the same time the stamp duty on the policy was reduced from 6*s.* and 11*s.* respectively to 3*s.* and 6*s.*

Again in 1804 another 6*d.* was added, making this duty 2*s.* 6*d.* per 100*l.*, and again the stamp duty on the policy was reduced to 1*s.*, whatever the value of the property insured.

In 1815 the per-centage duty was raised to 3*s.* per 100*l.*, at which rate it has remained ever since, while the stamp duty on the policy has remained unchanged at 1*s.* ever since 1804.

But a change of great importance, the effects of which are very instructive, was made in 1833, when insurances of Agricultural Produce and Farming Stock were exempted absolutely from both these duties.

(4.) A duty of 3*s.* upon every 100*l.* value of property insured is very nearly one-third of a penny duty to each pound sterling of value, or more exactly it is a duty as 1 to 667 value of property insured. —its proportion to the property insured ;—

But it would be an exaggeration to state the practical burden of the duty so high as $\frac{1}{667}$th of the value of the property insured. No house is wholly destructible by fire ; even the materials of a house are becoming every year, by improved construction, the increase of party walls, the replacing of timber by iron, and of other combustible by incombustible materials, less and less liable to entire destruction by fire, so to say, more and more "fire-proof." Still less is that important part of the value of every valuable house, shop, or warehouse, its site and advantages of situation, destructible by fire. It would be a mere absurdity for any owner of property to insure from loss by fire the value of the part of the property which is indestructible by fire, and in England it is never done, or pretended to be done, except in some of the comparatively rare cases where the "condition "of average" is compulsory. Other causes also make the insurable value of property to differ from its appraised value, amongst which a somewhat common one is the too great extent or magnificence of a house and its furniture for the owner's present means or occasions, who would, in case of their destruction, replace them more advantageously on a more moderate scale, and would be more suitably accommodated in a house and furniture costing 20,000*l.* than in one which has cost 100,000*l.*, in which case he wisely insures for 20,000*l.*, the true value to him of his property, the sum it really concerns him to secure from loss. —property in use :—

But the ordinary experience of actual losses by fire shows that the practice of insuring from one-third to two-thirds of the appraised value effectually covers the losses incurred. These proportions appear justly to represent The Insurable Value of ordinary properties. Now, if an insurance be effected on two-thirds of the value of the property, the tax of 3*s.* on the 100*l.* insured is one farthing in the pound sterling of the value of the property, or more exactly as 1 duty to value of property 1,000. When the insurance is effected on one-half of the value, the duty is one-sixth of a penny in the pound of the property, or as duty 1 to value of property 1,333. When it is effected at one-third, the duty is one-ninth of a penny in the pound, or as duty 1 to value of property 2,000.

This tax is one which can in no possible case (except in that of an absurd or dishonest insurance for more than the value of the property) exceed $\frac{8\,6}{1\,0\,0}$ths of a penny in the pound sterling, or one 667th part of the value of the property insured, and it varies in actual practice from that which is a very unusually high proportion to about one farthing in the pound, or the $\frac{1}{1\,0\,0\,0}$th part

of the value, the more usual amount, to a sixth or a ninth of a penny in the pound, or the 2000th part of the value of the property. These are the common limits of the proportion of the tax to the actual value of permanent property of this character of houses and buildings subjected to it.

—in trade:— But there is a class of property very liable to destruction by fire, and therefore a proper subject for insurance, to which some peculiar considerations apply. This is the stock of trades, handicrafts, and manufactories. In this case an insurance covers all the successive portions of stock upon the premises, or within the assigned local limits, during the period to which the insurance extends.

The greatest retail trades of the country, the provision trades, are carried on with stocks at all times extremely small in comparison with the amount of the annual aggregate of transactions. Bakers rarely have stock on hand for a week's consumption; butchers, from two to three days' consumption; fishmongers, more than one day's; poulterers, two days'; green-grocers, three days'; grocers, three weeks'; coal merchants, one week's consumption. It is greatly to under-estimate the frequency of the change of stock of these great trades to put it at only fifty times a year.

As to the next greatest trades, those in potable liquors, the common stock of malt and spirituous liquors is greatly under a month's consumption. Wines, however, acquiring a value by time, are kept, even by retail dealers, in larger stock proportionally; but for the whole of these trades a month's consumption would probably exceed the average. They are, however, to but a very small extent, an object of Fire Insurance. Many millions worth of wine and valuable liquors stored in vaulted cellars being indestructible by fire, are never insured at all.

In the drapery trades, though a two or three months' stock is not uncommon, a month's stock would also probably exceed the average.

The few trades in which more choice, rare, and valuable stocks are kept for comparatively longer times, as of goldsmiths, jewellers, dealers in objects of art and vertu, in rare or standard books, and a few others, are mostly confined to the larger towns, and, compared with the great trades of the country, are of very minor importance.

As to all trades whatever, wholesale or retail, the insurance for a year is spread over, and protects all the stock in hand during that year. One hundred pounds insured would cover above 15,000*l.* of a butcher's or a poulterer's stock in a year; 30,000*l.*, of a fishmonger's stock; 1,200*l.*, of any trader changing his stock twelve times a year. In these cases the duty of 3*s.* per hundred pounds operates as a tax of a 100,050th part of the value of the stock of the butcher and poulterer, or the $\frac{1}{4\,5\,0}$th part of a penny upon every twenty shillings worth of his commodities; of a 200,100th part of the value of those of a fishmonger, or $\frac{1}{9\,0\,0}$th part of a penny upon every twenty shillings worth; of any trader turning over his stock on an average once a month, an 8,000th part of the value of his goods, or $\frac{1}{3\,6}$th part of a penny upon twenty shillings worth of his wares.

In the wholesale trades the average stock in hand corresponds with the rate at which the producers or importers can bring the commodities to the market. Of imported provisions there is ordinarily not more than a few days' consumption on hand—except of groceries, which may occasionally reach an average of three months. Of cotton, it is very rarely that stock equal to three months' consumption is on hand. Our home agricultural production is that of which the largest stock is commonly on hand. The farmers or graziers' live stock may at any time equal a year's sale, the graziers' even two or three; but these are to a very small extent subject to loss by fire or the subject of fire insurance. A farmer's dead stock of corn, hay, and other crops, immediately after a harvest, constitutes the stock of that produce of a whole year, and he must, to be safe, insure on the largest stock that may be destructible by fire. If a farmer paid the duty on the insurance of these crops, it would nearly amount to the full sum of one-third of a penny on every 20*s.* worth of these commodities, and would add one whole penny to the price of a quarter of wheat when wheat sold at 60*s.*

Where a commodity passes through different trades in its way to the consumer, as in the supposed case of wheat through the farmer's, miller's, and baker's, the several shares of duty of each are to be added together, and in this case the farmer's duty (if he paid a duty) of one third of a penny on 20*s.* worth of wheat should be added to the miller's $\frac{1}{78}$th and the baker's $\frac{1}{156}$th part of a penny, making $\frac{55}{155}$ths of a penny duty on 20*s.* worth of bread—a sum still not very distinguishable from one-third of a penny.

This last is apparently the case in which the burden of the duty on fire insurance upon stock in trade would be the heaviest (if a farmer's stock were, as it ought to be, really subject to the duty), and may serve as an example of the extreme possible operation of the tax in impeding trade or in adding to the retail price of commodities.

(5.) The duty on fire insurance is a tax on the Owner of the Property insured. Nobody insures against the loss of a property if the loss of it would not fall on him. The case of a tenant insuring under the covenants or effects of his lease is no exception to this rule; for in this case the ownership is divided into his own portion under the lease, which he insures at his own cost, and into his lessor's reversion, for the insurance of which by the lessee, as for every condition beneficial to the lessor and not to the lessee, the lessor pays an equivalent to the lessee in the diminished rent of the tenement leased subject to such conditions. —its incidence;— —a tax on owners of property;

The rule holds good as to commodities in course of production or commerce; the duty is always paid by their present owner to secure him from loss. But the duty paid in this case is a cost incidental to the process of production or distribution, and the burden is a transitory one, repaid in the price of the commodity to each successive seller by each successive buyer, until the whole —on consumers.

accumulated duties are finally paid by the last buyer, the last owner—the consumer. The tax in all these cases is eventually a consumer's tax, and it can in no way be regarded as a tax finally affecting producers or traders. It may be a temporary inconvenience to these to provide the duty; at the beginning of a year's transactions it does, in fact, render the command of a proportionately larger capital necessary; but seeing how small this is in comparison with their year's transaction (4), never by any possibility exceeding 3*s.* on the hundred pounds worth of commodities kept during a whole year, it is difficult to regard it as a serious ground of complaint. As a cost of production it must, indeed, be considered as having a tendency to diminish consumption; but the increase of one penny upon 30 or 40 pounds sterling paid for clothing or furniture, or upon 400 or 500 pounds sterling paid for provisions, cannot be supposed to have an appreciable practical effect in reducing the consumption of commodities or discouraging production or commerce.

Certainly it would be difficult to find any equally productive substitute for this tax, that would press less heavily upon either kind of industry.

—its effect in destroying the fund out of which it is raised;—

It is justly imputable to this, as to all other taxes incident on property, that where property is used in such a way as not to produce to its owner the usual interest or profit, the duty would in course of time destroy in the hands of the owner the very fund out of which it is to be paid. As regards property of the more consumeable kind, the objection obviously does not hold; but of property so permanent as to subsist during the period of many payments of the tax, it does. As to such permanent property as this, it must be admitted, that if, for an instance, the successive owners of any house were so perverse as to sell annually a share of the house to pay their duty, there would remain in every successive year a less amount of property in the hands of these owners subject to the duty and contributing to the public revenue, although it would nevertheless remain an insurable and taxable property in the hands of its substituted owners the purchasers.

Admitting fully this common effect of taxes on property, it is proper that we should reckon its true extent in this case, in order to judge of its value as a practical ground of objection, and know to what extent this tax really is an improvident fiscal resource, destroying, as it is said, in their source, the golden eggs of the public revenue. Taking then the extreme example of the highest possible rate of duty, 3*s.* in every 100*l.*, this would, if paid out of the property and not out of income, in the course of about 462 years, or about fourteen generations, absorb one of half of the property, reducing the original value of 100*l.* to 50*l.*; and in about 3068 years, or about 100 generations, a period of time exceeding the range of authentic history, the original 100*l.* would be reduced to 1*l.* At any rate more near to the true average, as at 1*s.* 6*d.* in the 100*l.*, it would have required a period considerably ex-

ceeding the usual reckoning of time from the Creation to the present day to produce the same effect. This effect then, though indisputable in theory, is, in the first place, one which the duty has in common with all other taxes on permanent property, and on this ground this duty can only be condemned in principle, when all such taxes are also condemned; and, in the next place, this effect is so small in actual amount as hardly to seem to justify its introduction into a practical discussion.

—its inequality of operation:—

The tax is in all cases a direct tax on substantial realized property; but it is a tax that only attaches to such kinds of property as are destructible by fire, in other words, to such property as is of the more fleeting and precarious kinds. Land, as distinguished from the combustible erections upon it, and almost all the species of property included by the terms "real and incorporeal hereditaments," and all property in funds, not destructible by fire, are by their nature, as being indestructible, naturally exempt from the charge. But so far as destructible erections are necessary for the extraction of a profit from any such property, such as farm buildings, sheds, engine houses, and the like, it becomes a subject of insurance, and consequently of this duty. As between different classes of owners of real property, the owners of pasture land, mineral, and farm and garden land, would naturally be subject to the least proportion of the burden; while, on the other hand, the owners of land occupied by buildings are precisely those persons who of all classes, in fact, contribute the greatest part of the burden; and so far as any persons are, in nearly equal degrees, owners of the one and of the other kind of property, they share equally in the exemption and in the burden of the tax.

The exemption of real and incorporeal property from this tax is an advantage which it derives from its indestructible nature, just as, in some other cases, the same permanent indestructible character presents it as a proper subject for taxation, and prevents its escape from the burden. On the other hand, so far as the tax falls on consumers, although it affects in very different proportions commodities according as they are a long time or a short time in store or in course of production or distribution, still the tax falls as a whole very equally on all classes of consumers, who in about equal proportions consume commodities of these descriptions; but in as far as the poorer class of consumers consume comparatively more of provisions and of those commodities which are kept the least time in stock, the tax falls more lightly on these than on the consumers of the more costly commodities kept longer in production and in stock.

—its proportion to the premium of insurance;—

(6.) But it is not as a heavy tax on any class of persons, or as an unfair tax in relation to different classes of persons or property, that the Duty on Fire Insurance has ever been practically made the subject of complaint.

The complaints chiefly urged against the duty are these:—that the risk of loss by fire is such that an insurance against it, for the

space of a year, can be made, with a fair profit to the insurer, for a premium of 1*s.* 6*d.* on the 100*l.* worth of property insured; and that this being "the natural cost price" of the insurance, the duty of 3*s.* per 100*l.* is an enhancement of the natural cost price by 200*l.* per cent., and operates by its excessive amount to prevent the insurance of property from loss by fire.

All these allegations require examination.

—the Premium the "natural cost price" of Insurance;—

First, as to the assertion that the Premium charged on the policy of fire insurance is "the natural cost price" of insurance.

Few assertions made in the course of this discussion involve more confusion or misrepresentation than this. The term "natural cost price of insurance" is one introduced into this discussion by the advocates for the abolition or reduction of the Per-centage Duty. Assuming that their purpose is to designate the cost at which a real but simple assurance can be effected without intermixture of anything not truly designated as insurance, and without factitious and accidental additions, we may venture to define the natural cost price of insurance as the sum that compensates the loss, and is therefore equal to the loss. When several persons combine to assure one another against a loss, the loss divided amongst the whole of such persons in the agreed proportions is the price of the insurance. Where they contribute in anticipation of probable loss, their respective shares of contribution are to be calculated according to their respective danger of loss, greater risks involving proportionately greater contributions and less risks less; but when the sum of the contributions make up together the complete indemnity for the losses incurred, these contributions are the natural cost of the insurance. Every modification of material, construction, situation, or mode of use that makes the losses greater or more frequent, or smaller or less frequent, naturally makes the contribution or calculated cost of indemnity greater or less.

The Companies' Price, called their "Premium of Insurance," is a sum widely differing, not only in amount, but in its very elements, from this "natural cost price" of insurance.

No man in his senses would enter into any combination for assurance against any risk with other men who could at their pleasure make his loss a certainty, and their own gain a certainty. As against him the arrangement would cease to be an assurance against a risk; it would become a certainty of loss. His contributions to a fund so applied would be no longer the price of an assurance; it would be a folly on his part, and a swindle on the part of the others. It would be manifestly absurd to treat the contributions in such case as the "natural cost price of insurance against a risk."

Yet such, to the extent at least of three parts out of every four, is the exact nature of every Premium now paid to any proprietary Company for insurance against loss by fire. All experienced officers of such societies declare that their necessary premiums might be reduced one half, but for the fraudulent demands they

are compelled to comply with. One half of their losses are unavoidable or innocently caused, the other half are payments to fraudulent or criminal persons, who make the loss a certainty to the other contributors for their own certain gain. The societies are thus the paid agents for carrying into effect a transaction, the whole practical result of which is the certain loss of half the cost of insurance to honest purchasers of policies, and the transformation of that loss into the certain gain of dishonest policy holders. The transaction is in about equal degrees an assurance of indemnity for innocent loss, and a reward for fraud or crime.

But, furthermore, the Premium of insurance paid to any proprietary company includes a compensation and reward to the society for carrying on both those operations, which in the best of those societies is equal to half of the entire premium.* The Premium paid by an honest policy holder, therefore, consists of four parts, of which one part is the price of the reciprocal insurance of himself and other honest policy holders, a second part equal to the first is his contribution to the encouragement and reward of the frauds and crimes of dishonest policy holders, and two other parts, equal to the two first, are the reward of the societies and their officers and agents in transacting their business. In the best and most economically managed of these societies the Premium or Companies' price is at least four times, is sometimes five times, the natural cost price of the insurance.

The opponents of the duty assert that the imposition of a duty that trebles (as they commonly say) the "natural cost price of insurance" is a very serious discouragement to the owners of property, and prevents the greater number of them from insuring their property. But it is incumbent on those who make this assertion, either to prove it as a matter of fact, which they never attempt to do, or at least to explain why owners of property should be willing to pay a Premium or Companies' price of insurance that multiplies four or fivefold the true natural cost of insurance; why they are likely, when they understand what they do, less to disapprove the quadrupling or quintrupling of the natural price of insurance for the purpose of providing for the encouragement of crime, and the rewards and profits of offices in which they have no share, than the trebling the cost of insurance by a duty in the application and benefits of which they themselves have their share in common with the rest of their countrymen.

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* This is the estimate which is generally accepted. But numerous instances are cited of Societies in which the expenses and profits are much less than the losses, and such is usually the case in the unsuccessful Companies. On the other hand there are instances of Societies which reject the more hazardous classes of risks, whose losses are estimated as low as 44, and in one instance as low as 40 per cent. of their premiums. The calculations in the text can be easily modified for such cases. For instance, in the case where the losses are 40 per cent. of the whole premiums, but where the Officers of the Society still assert that one half of the demands they submit to are fraudulent, the proportions in which every 100*s.* of Premium paid would be divided, would be 20*s.* for insurance against accidental and innocent loss, 20*s.* for reward of fraud and arson, and 60*s.* for costs of management and the profits of the business.

—the true ratio of the duty to the Premium;—

But, secondly, as to the proportion which the duty of 3*s.* per cent. on the property insured really bears to the Premium or Companies' price of insurance,—

The Companies' price or Premium of fire insurance very properly varies with the supposed or ascertained liability of the property insured to destruction or damage by fire.

The property which, by its construction, material, situation, and mode of use, is the least subject to loss, is insured at the lowest premium, which a long and extensive experience has settled at 1*s.* 6*d.* for a year's insurance of a value of 100*l.*, which is the premium of insurance for the better and safer class of dwelling houses in London and its neighbourhood, the same class of houses in the country being insured at the premium of 2*s.* or 2*s.* 6*d.*

Every circumstance of construction, material, situation, or mode of use which adds to the probability of destruction raises the premium of insurance, in degrees ascertained by experience to be proportionate to the insured risk. For instance, no agricultural produce, farmers' stock, implements or utensils, are now insured at less than 5*s.* per 100*l.* Again, warehouses or sheds in Liverpool, and their contents, were, some years ago, not insurable at a less rate than 36*s.* per 100*l.*; and, now that their construction and arrangements have been greatly improved, the ordinary premium of insurance of buildings of brick or stone, covered with tiles and slates, is 12*s.* per 100*l.*, which is only reducible to 6*s.* on a certificate of special improvements in construction; and even fire-proof warehouses, specially certified, are not insurable at less than 3*s.* 6*d.* per 100*l.* In London, the cheapest district of insurance for all risks, and where the premiums all present too low an average of the cost for insurance, ordinary mercantile risks, such as those of wharfs and warehouses, and the goods deposited or stored there, are insured at an average premium of 9*s.* 6*d.*; under floating policies and the recently improved arrangements, docks, wharfs, and public warehouses at the rates for tea (afloat), wines and spirits of 12*s.* 6*d.*, tea and coffee ashore of 15*s.*, general grocery goods of 17*s.*, merchandise of 21*s.* Sugar bakeries are insured at 2*l.* 2*s.* to 2*l.* 12*s.* 6*d.* Properties subject to more special risks are insured at such rates as 3 guineas; theatres, when insurable at all, commonly at 5 guineas per 100*l.*; and a great variety of properties are rejected by most of the insurance companies as wholly uninsurable at any premium.

It follows that the duty of 3*s.* per 100*l.* is an addition of 200 per cent. to the premium only in the case of the very lowest premium for the least risks,—a premium which is almost a local one, being scarcely known out of London and its neighbourhood, and limited to what is relatively but a small portion of property that least of all requires to be insured. To this premium of 1*s.* 6*d.* per 100*l.* an addition is made by the duty of 3*s.*, making in all 4*s.* 6*d.* as the cost of insurance per 100*l.*, an increase from about one-sixth of a penny per pound sterling to $\frac{456}{100}$ths of a penny, or to a little more than a halfpenny per pound sterling.

But in all the other cases, far more important in number and in value and as objects of insurance, where the risk and the premium are greater, the duty being always fixed at 3*s.* per 100*l.*, is proportionably lighter. Thus, were agricultural stock subject to the duty, as the premium, 5*s.* at the least, would be increased by 3*s.*, the duty would be not 200, but just 60 per cent. on the premium. The average premium on all kinds of insurance is now universally admitted by experienced officers of companies to be 5*s.* on which the duty is not 200 but only 60 per cent. The premiums on Liverpool warehouses, formerly at 36*s.* per cent., were increased 3*s.* by the duty,—not 200, but only 8½ per cent.; and the present ordinary premium of 12*s.* is increased by the duty, not 200, but only 25 per cent.; the reduced premium of 6*s.* is increased, not by 200, but by 50 per cent.; and even the premium on fire-proof buildings of 3*s.* 6*d.* is increased, not 200, but by 86 per cent. The average premiums on mercantile insurances in London, 9*s.* 6*d.*, are increased, not 200 per cent., but only 31½ per cent.; the premiums on floating policies at 12*s.* 6*d.* are increased, not by 200, but only by 24 per cent.; at 15*s.* by only 20 per cent.; groceries at 17*s.*, by only 16 per cent.; merchandise at 21*s.* by only 14¼ per cent. On all these it must be remembered that the insurance and the duty is spread over a whole year's transactions, and that one twelfth part of each rarely attaches to any commodity. On special risks, where the premium is 3 guineas, the duty is less than 5 per cent. on that premium; where the premium is 5 guineas, the duty is less than 3 per cent. on the premium.

The larger proportion in number of all fire insurances are, however, at the lower range of premium. It is commonly agreed that by far the largest number of dwelling houses are at the common risk, at 1*s.* 6*d.* per 100*l.* for the metropolis, and at 2*s.* to 2*s.* 6*d.* for the country, at that rate at which the duty appears in the comparison to be most oppressive. But although the number of such insurances is great, and they constitute the larger part of the business of three very important offices, still even in their own class these lowest insurances are least important in value, inasmuch as the average of all the premiums of these offices is 3*s.*, which the duty increases only by 100 per cent. All the business of these, and all the other offices, including all the risks which the offices will undertake to insure at all, is now done, as is agreed by the most experienced officers of the companies, at an average premium of 5*s.*, on which the duty of 3*s.* is an addition, not of 200 per cent., but only of 60 per cent.

It would then appear more just to consider this duty as averaging about 60 per cent. on the premium or Companies' price of insurance, and not as 200 per cent.

—theory of numerical proportion in relation to this duty;—

But whether the proportion of the duty to the premium or Companies' price of insurance be, as is the more common fact, 14, or 20, or 25, or 60, or 100 per cent., or, as the advocates of the reduction of the duty assert, 200 per cent., their objection to the

duty on the ground of its high proportion to the premium, or to any other standard, is a purely abstract objection, founded on an assumption of a principle which is in truth no principle at all.

They assume that a tax is condemnable if by comparison with any or some standard it is shown to be a very high tax. But a duty is not a good one simply because it is a low one, either absolutely or relatively, or bad simply because it is a high one. The very contrary of this is true, when other things are equal, that a duty, being, as it is, simply a revenue of the State, is valuable, as a duty, in proportion as it is productive, and that a duty of 1,000 per cent. is 10 times more valuable as a duty than a duty of 100 per cent., if it does not by reason of its excess involve some greater practical inconveniences.

The real question then is never whether a duty is high or low in comparison with some given standard, but is in truth always one of these:—

—is it on account of its excess unequal in its incidence, and so unjust to those who contribute?

—is it on account of its excess disproportionate to the means or ability of the contributors?

—does it on account of its excess discourage or prohibit any production, industry, or useful practice, that would but for such excess be more freely or successfully exercised?

—does it by reason of its excess offer a temptation or inducement to evasion, and so give rise to the immoral incidents and concomitants of evasion?

—does it become by its excess vexatious to the contributors in its assessment or enforcement?

—is it, by its excess, more difficult or costly in assessment, collection, receipt, custody, or control?

If it cannot be shown as a fact that a duty is on account of its greater largeness more liable to some one or more of these objections, the merit of the duty will necessarily be the greater the higher its amount, for it will by every part of its increase the more effectually realise the one sole object of the imposition of any tax, the raising of a revenue, and, because duties free from all these objections are very rare, any one that is so ought to be extended to the utmost practicable limits, in order that other taxes more liable to any or all of these objections may as far as possible be dispensed with.

But it has been or will hereafter be shown that this duty is in an unusual degree equal in its incidence upon the whole mass of the contributors (5), with this peculiarity, that it is relatively least burdensome upon those whose property is otherwise most precarious and most difficult and most costly to insure (infra), and so is remarkable amongst taxes in being well-proportioned to the means of its contributors;—that its highest possible proportion is but as $\frac{1}{667}$th part of the value upon which it is assessed, and is most commonly less than $\frac{1}{2000}$ often $\frac{1}{100000}$ or $\frac{1}{500000}$th part of that value (5);—that it does not operate as a discouragement of insurance is shown by the constant increase of

insurance in a proportion quite equal to the increase of insurable property, notwithstanding successive elevations of the scale of the duty, and by the converse fact that an entire abolition of the duty in respect of farming stock and implements has not in any ascertainable degree encouraged the practice of agricultural insurance (8.12.);—that it is so little liable to evasion that evasion has never yet been suspected, and is believed to be impossible;—that its assessment is self-acting and effected, without the possibility of error or partiality, by the insurance companies themselves;—that the collection of the duty, and the custody and accountability for its proceeds, are easy, cheap, and effectual to a degree not equalled in regard to any other tax.

Unless these qualities of the duty can be effectually controverted by its opponents, it will not serve their purpose, or in any degree impugn the merits of this tax, though they should be able to show that it were in the proportion of 2,000 per cent. upon the premium, instead of 200 per cent., as they now commonly assert, or 60 per cent, as on an average it more probably is.

—disproportion a discouragement;—

The manifest truth is, that the terrible idea of conflagration, with its incidents of destruction of property and occasionally of life, so possesses the imagination of most persons that they do not reason on the subject, or calculate the costs of prevention, immunity, or indemnity. To such an extent is this true that even experienced and able writers constantly express themselves as if there was an assurance against fire, as if insurance prevented the fires, and the destruction by them of life and property, whereas it is manifest that all that insurance can possibly do is to indemnify one person for the loss by casting it on others. But two things are present to the minds of those who insure against loss by fire, the danger of great and fearful loss, and the price, small by comparison, at which the loss can be shifted. It is not true, as the opponents of the duty suggest, that people desiring to effect insurance analyse the cost of insurance, and consider which parts of it are reasonable and which are not, and are discouraged by the presence of any unreasonable item in the cost. It is true that the insurance offices in their receipts always prominently put forward the amount of duty, so that no policy holder can fail to know it; but it is certain that if intending purchasers of policies did in truth analyse the charges involved in the premium, they would much more certainly and reasonably object to the concealed charge of three or four times as much for the reward of fraud and crime, and costs and profits of offices, as for the insurance itself, than they would to a duty even of 200 per cent. contributed to the State for purposes in which they have their fair share of the common benefit. If by the astuteness of insurance societies the useful public charge is exposed to scrutiny, and made the subject of agitation and misrepresentation, and the mischievous and useless private charges are concealed, the erroneous impressions thus produced are not a valid argument for a change of a beneficial law, but a reason for a more exact

study and exposition of the delusion, with a view to disabuse the public mind of its error.

—adjustment of the duty to the value of the property insured and taxed.

One very important character of the duty is still to be remarked, the happy adjustment of the burden to the means of those who are to bear it. Though it is always a fixed duty of 3*s.* for every 100*l.* insured, and it is thus always exactly proportionate to the benefit—the sum of money secured by insurance—yet it is a duty which varies relatively to the premium or Companies' price of the insurance, and the variation is precisely such, that where the property is naturally most safe, and the natural cost of insurance is least, this fixed duty appears comparatively to be the greatest, is to the naturally low premium of 1*s.* 6*d.* an addition of 200 cent.; while in cases where the property insured is more precarious, and the natural cost of insurance rises to the average premium of 5*s.*, the duty of 3*s.* aggravates the natural charge by but 60 per cent.; but when the risk still increases, and makes the burden, as heavy as the common premium on warehouses in London, 9*s.* 6*d.*, the duty raises the charge by only 31½ per cent.; on the common premiums on warehouses in Liverpool, 12*s.*, the duty aggravates this charge by only 25 per cent.; on the more special rates for merchandise the duty aggravates the charge of insurance in proportions varying from 24 per cent. to 14½ per cent., on the premium; and when the precariousness of the property is such that the premium rises to 36*s.*, the duty is but 8½ per cent.; at 3 guineas premium the duty is less than 5 per cent.; and at 5 guineas it is less than 3 per cent.,—always varying relatively in an inverse proportion to the natural risk, the burden of insurance, and the precarious character of the property. In other words, the duty naturally adjusts itself to the true value of the property on which it is laid; it is comparatively heavy where the property is most valuable, and subjected naturally to the least cost of insurance; and it is comparatively light just as the property is most precarious, and subjected naturally to the greatest burden in the cost of the provision against its loss by fire. It is usually very difficult to adjust so nicely the burden of taxation to the means out of which it is to be raised.

—the duty a "Tax on prudence";—

(7.) It is objected against these taxes that they are "taxes on prudence," and as such are wholly inconsistent with sound policy and morality. This objection is not to the amount ouly of the tax, but it is a preliminary condemnation of the tax impugning its principle altogether, whether the amount levied under it be large or small.

The objection is, in truth, merely rhetorical: characterizing this duty as a tax on a virtue, it seems as if the tax were thereby condemned as vicious. The argument would not deserve attention if it were not sometimes put forth by persons of great reputation for acquaintance with the principles and details of taxation.

Doubtless it is generally an act of prudence to insure against the loss of property liable to destruction by fire; and the taxes on such insurance are, according to their amount, pro tanto, an obstacle to such prudent acts.

But this is the very nature of taxation, that it must be mainly derived from the exertion of all the moral and physical excellencies productive of wealth, for industry, enterprise, fortitude, temperance, prudence, are necessarily the main producers of revenue, both private and public. Fortunately, vicious or indifferent acts are not generally so continuously productive of wealth, or the means of contributing to taxation, as to allow any considerable part of any national revenue to be derived from them; and in taxing to a considerable extent some stimulants and luxuries, we have, probably, gone the full extent that is safe or desirable. We have no alternative for the rest, but in the same rhetorical sense to continue to tax "prudence" and all the other productive, frugal, and profitable habits of men.

But amongst all meritorious acts there are differences in the degrees of excellence. For instance, there seems to be an immense difference in the degree of the merit, in the number of the good habits, including prudence in the list, to be exercised in the daily toil and thrift, the daily self-denial, the unbroken temperance and fortitude which are commonly the sole conditions on which property is to be realized and preserved, and the prudence involved in providing the mere cost of insurance after the property is realized and in possession. All these efforts of industry, courage, skill, and self-denial must have been exerted before the property can exist in any man's possession to be insured from future loss. Yet at every stage of all these efforts every system of taxation dogs the steps even of those whose difficulties are greatest, and even anticipates the reward of every exertion, and too often puts such fetters on it as not only to make it hopeless but impossible. Taxation must, to a great extent, encumber the primary, the most rudimentary efforts at the creation of wealth; it must encroach on the rewards of the very lowest industries, on the means of the most unprofitable enterprise, on the very necessaries of life itself; it must encumber all the successive operations of labour, skill, enterprize, and thrift, before property, their hard earned result, is realized. And even when it is realized, property is often to be preserved only by constant personal efforts of industry, vigilance, courage, and self-denial, to ward off injury and destruction, and to repair them when incurred; it is but rarely that personal care can be dismissed on the cheap terms of making a small occasional pecuniary subscription, by which a safe substitute is provided to bear all the possible loss; when this can be and is done, as in the case of a Fire Insurance, the effort of prudence is certainly commendable, but it is not of that difficult or painful kind to require encouragement by exemption from those fiscal burdens which are laid without compunction upon the means and the results of every other exertion of prudence. It is assuredly one of the most

innocent of all the effects of taxation when it only encumbers an expenditure of a small portion of income for the continued, the perpetuated, the assured enjoyment of a property already actually realized and in course of enjoyment. Such are these taxes on insurance. They place, it may be true, a charge on a fairly prudent act; but on an act of prudence where prudence is most easy, and where prudence is also, most probably, already habitual, the prudence of a man of realized property seeking the most extended enjoyment of it against a very remote danger, the natural chance of which is but as one to six thousand, by transferring that danger to others,—a vicarious mode of self-protection that, in comparison with its more common forms, may be considered as the very luxury, almost as the superfluity, of prudence.

—opposed to morality and public policy;—

As a question of public policy, said to be involved in the encouragement of the form of "prudence" operating in the practice of Fire Insurance, it must be observed, that most other exertions of prudence result in the creation, accumulation, preservation, and restoration of objects of private wealth, and so increase the total wealth and strength of the community. But insurance is not operative in any of these ways. The deposit or contribution of the premium no more produces, or increases, or preserves or restores the general wealth, than the deposit of money in a bank of deposit or in the hands of a stakeholder. The reimbursement of the loss incurred, from this fund thus deposited, saves the contributor from his individual loss, but throws the whole of that loss on the fund, and the aggregate of wealth suffers a diminution by the loss, although the contributor personally escapes it. As a private benefit to this individual, the advantage of the indemnity is indisputable; but as a public question the whole community has no further interest in it.

Excepting only the individuals whose property is actually destroyed by fire, and who secure by insurance a compensation for loss actually incurred, exceeding the amount of the premiums they have paid, the benefits of the existing system of Fire Insurance to policy holders in general are not so indisputable as those persons assume who suppose that the holding of a policy of Fire Insurance is a profit or a benefit, the securing of which is "prudence," and that a tax on such insurance is a "tax on prudence." All authorities on Fire Insurance agree that one full half of all the losses paid for are paid on fraudulent claims, and that the costs of management and the profits of the business absorb at least one half of the sum of the premiums paid (6.) The result is indisputable, that the honest, the simply "prudent" policy holder, pays for his security at least four times the money value of the risk,—four times the true money value of that security; that for every shilling secured to him he pays four shillings in premium, of which one shilling goes to some cheat or criminal, and two shillings go equally to pay the cost of the business of obtaining his custom and the cheat's custom, and the profits of

these two transactions. It seems to be merely a licence of declamation to characterise this bargain on the part of the purchaser of a policy as unqualified "prudence." Yet it is not to be disputed, that though the transaction were 100 times as unprofitable as it is to the policy holder, it might still be worth his while to purchase peace of mind, the consciousness of security, at such a cost, but it would not be "prudence" that governed his action, but simply an improvident impulse of unreasoning uncalculating terror.

If the private benefit of Fire Insurance to honest policy holders is, considered as a whole, thus doubtful, it is at least equally doubtful whether the opponents of the duty are entitled to assume, as they do, that its public benefits are indisputable. It is not easy to see, that a business that produces nothing, saves nothing, and consumes out of the four parts of the whole funds which it deals with one of those parts in a mischievous waste, and two of those parts in unproductive labour and unproductive use of capital, all only to affect the unprofitable custody and reimbursement of the other fourth part,—is a business in which the public can have any benefit, or one which the public is interested in encouraging by remission of duties or in any other manner. On the other hand, it is certain that if the small function of reimbursing one-fourth part of the whole premium as indemnity for loss is to be admitted to be a private benefit, still this private benefit, which is the whole merit of the present practice of Fire Insurance, is only obtained by a vastly greater evil to the general public; for every shilling repaid to indemnify an honest insurer from loss, another shilling is paid to reward fraud or arson; for every honest man indemnified in any sense, at an extravagant cost to himself and other honest policy holders, a rogue or successful felon is rewarded by an equal sum for his villany; for every shilling employed to purchase a sense of security, another shilling is employed to tempt or reward those who practise the most universally alarming of all crimes, the most destructive, the least controllable of all the dangers to property and to life itself. The only merit of the system, that it affords at a high price some peace of mind to a policy holder as to his possible loss of property by fire, is more than counterbalanced by its proved effect in suggesting and rewarding the creation of that very danger to the policy holder himself and all the rest of society, and not to his property only, which insurance can replace, but to the person and the life of self, family, and neighbours whose suffering and destruction no insurance can repair or compensate. It is well to say that peace of mind, the sense of security of mere property, can scarcely be purchased at too high a price; but it is still to be proved whether he who purchases a policy purchases so much peace of mind as he loses by encouraging the creation of the very peril he fears, while it is certain that the great bulk of poorer persons whom the Insurance Societies deliberately shut out from participation in the supposed benefit of insurance, are, by the system itself, exposed to a more than a doubled danger (for fraudulent fires are most entirely

destructive) by its operation in encouraging the most insidious and alarming of crimes. If the universal interest in the protection of the property and the lives of the 25 millions of people uninsured, as well as the property of the five millions insured (including the families of policy holders), is to be considered in this discussion, the result would probably be that it requires the immediate suppression of the system of Fire Insurance by substituted risk now practised by the Fire Insurance Companies,—a system which cannot pretend to save or make in any degree more safe any property or any life, and has no other ascertainable operation on either but to reward very handsomely and encourage indefinitely the destruction of both. Every year a few hundreds of pounds are expended by the public authorities in rewards for the discovery of criminals with the view to their punishment; every year the insurance offices pay hundreds of thousands,—in 1862 they paid, by their own uncontested estimate, to the very perpetrators of the offences, above 1,000,600*l.* in Great Britain and Ireland—for the reward of successful fraud and arson.

—"prudence" least impeded when naturally most difficult—

Much more may be said on this sophistical topic, and it might be retorted with more justice and greatly increased force against almost every tax which could be substituted for those on Fire Insurance; but it may be more than sufficient for the present occasion to observe further, that this tax, in those cases in which by comparison it appears as a heavy burden of 200 per cent. on the natural cost of insurance, only affects that property which prudence has already made, by construction, situation, and other provision, in the highest degree secure, and where prudence may be expected to be already in full operation, and where, moreover, as a matter of fact, it will be found, in spite of these taxes, still to operate almost universally, such property being, as a general rule, really insured to the full extent of all possible loss; while, on the other hand, in those cases in which the property is perilous, where prudence has not yet provided against the danger, and where the natural cost of such provision by insurance is greatest, and the exercise of prudence is most costly and difficult, and most in need of encouragement, so far as encouragement can be afforded by a law, there the discouragement of this tax diminishes till it becomes almost insensible in the cost of insurance.

—its oppressiveness prevents insurance;—

(8.) It is very frequently and strongly objected to the Percentage Duty on insurance (for to this objection the Stamp Duty is not supposed to be liable), that being a duty of 200 per cent. on the cost of insurance, it greatly discourages insurance, and it is often said by those who urge this objection that a lower duty might, by allowing of an extension of the practice of insurance, produce an equal or an increased revenue.

In this objection it is asserted or assumed, as an ascertained or admitted fact, that the present high rate of duty does actually operate to prevent that insurance which, but for it, would otherwise take place.

Now, one part of the actual facts is, that in England and Wales property which is subjected to the duty is at present permanently insured to the amount of 1,007 millions sterling; and that of this 1,007 millions of property insured about 600 millions of household property and furniture is prudently insured at less than two-thirds of its value, and represents at least 900 millions worth of property, while about 400 millions of insurances on stocks in trade and commerce represent transitory stocks changing generally from four times to twelve times in a year, amounting probably to much more than 2,000 millions in the year. The 1,007 millions of insurance is probably effectual insurance covering more than 3,000 millions of property.

The assertion that this duty, inaccurately described as a tax of 200 per cent., prevents insurance, must then, if it have any foundation at all, be grounded on some fact or some argument that property now actually exists uninsured to some considerable extent which would be now insured but for the operation of this excessive duty.

Some figures have been loosely put forward as indicating the value of the insurable property existing at present in the country; but as these figures have, in the first place, assumed the total value of the property in the country without evidence, and have, in the next place, assumed that all property, whatsoever its nature, whether destructible by fire or indestructible, is a proper object of fire insurance, it would be useless to spend time or argument upon them.

On the other hand, it would certainly be very useful to this and other similar discussions to ascertain the value of property properly insurable. With existing materials this cannot be done;* but it is quite possible to clear the subject of a great deal of groundless assumption and of error, confident in proportion to its want of foundation.

—examination of the limits of insurance;—

As before observed (4.), it is not all property that is liable to destruction by fire, or that would be the object of fire insurance. In the first place, and for an example, the whole of the land in

—first, value of uninsurable property;—

* It has been suggested that the annual amount of probate and administration duty affords a datum for the estimate of the amount of personal property, or of the property on which fire insurances might be expected to be effected. This sum, 1,200,000*l.*, at an average of $2\frac{1}{2}$ per cent., represents a total of property of 53 millions sterling, becoming every year subject to the duty, and this multiplied by 30 years, for the average period within which estates are divested by death, gives about 1,600 millions sterling for a total value of personal estates. This multiplication by 30 years is probably near enough to correctness for practical purposes as regards permanent estates, but is evidently too high for other personal property, which would probably be more correctly estimated at about 15 years for a total. But assuming 1,600 millions as a total, and deducting from this sum the requisite amount for all home and foreign stocks, shares, and securities, cash, life policies, rents due, mortgages, bonds, bills, notes, and interest due, goodwill of businesses, chattel interests in real property, real property directed to be sold, all as being undestructible and uninsurable, and deducting also agricultural stock, as not being subject to duty, and shipping as being insured in another manner, there would remain an exceedingly small amount for the value of property insurable against loss by fire, one certainly much lower than that estimated in the text, or that upon which fire insurances are now actually effected. This effect is partly explained by the fact that these duties take no account of properties of a value of less than 20*l.*

all its modifications, agricultural, pastoral, horticultural, mineral, in waste, under water, or in whatever condition, profitable or unprofitable, is not destructible by fire; taking those modifications of land at a value of 55 millions a year, and at 33 years' purchase, here are 1,815 millions of property in England and Wales uninsurable.

The property of English persons in land and its improvements, in the dependencies and abroad, which swell the aggregate of English wealth and income, is not capable of a safe conjectural estimate, but must amount to some hundreds of millions, equally indestructible and uninsurable for the most part.

So the great investments of property, in national, colonial, and foreign funds, in roads, railroads, canals, and the like, which swell the usual estimates of the aggregate of property, not to be valued at less than 1,500 millions, are commonly no subjects of fire insurance.

Again, a vast quantity of moveable property is no subject of fire insurance; all live stock not in sheds, all growing crops, all minerals not fashioned, of a vast aggregate amount.

So all cash and money in hand or in banks, a kind of property not regarded as insurable.

So a vast mass of property very destructible by fire, the mercantile shipping of the country, not of a value of less than 60 millions sterling, is already covered by Marine Insurance against the risk of fire, except an inconsiderable fragment for vessels building or repairing, which is, however, every year diminishing as the practice extends of including them, even in this state, in the policy of Marine Insurance.

Thus of uninsurable property, and of property already exempt from duty, and which, therefore, a new exemption could not affect, we have, at an extremely low estimate, a value at least—

—of land and its modifications in England	£1,815,000,000
in colonies and abroad, say	100,000,000
—of funds and other investments	1,500,000,000
—of live stock, capital sunk in tillage and manurance (25,000,000 acres); minerals unfashioned, &c., say	150,000,000
—of shipping covered by marine assurance	60,000,000
—of farming stock, &c., exempt from duty, insured	65,600,000
—uninsured, say	134,400,000
	£3,825,000,000

an amount of uninsurable property, or property not to be brought into insurance by any new exemption, giving to every man, woman, and child in England and Wales 191*l.* 10*s.* per head, one with another.

In short, the main subjects of fire insurance are :— —second, value of insurable property, viz. ;—

—in the first place, houses, warehouses, workshops, and the like erections generally;

—in the second place, household furniture, household stuffs, and the ordinary contents of dwelling houses;

—thirdly, the stocks of producers and traders;

and the real question becomes very much this,—are houses, furniture, and stock in trade really under-insured against loss by fire in consequence of this duty?

The insurable value, that is, the value of the destructible part of any erection, can never be its whole value, not even when it is wholly constructed of wood and other combustible materials, there being always the site and the value of its situation indestructible, and therefore uninsurable. —houses and buildings;—

And as the total value of a house or other building is greater, its destructibility by fire, its insurable value, is proportionately less. The greatest value of the best houses, shops, and warehouses, workshops, and often of manufactories, is just that of their situation, an indestructible and therefore an uninsurable value. Again, as these buildings are more valuable, they are better constructed, and consist of incombustible material in greater proportions, so that the amount of certain salvage commonly increases as the value of the erection, and as the destructible or insurable value decreases; and it is to be remarked that, year by year, by improved construction, the indestructible portion of all erections is proportionally increased, the destructive power of fire itself is proportionally reduced, and the proper value for insurance is proportionally diminishing. Examples abound of this effect. Some buildings recently erected in the city of London have cost their present owners for their site 40,000*l.*, for their construction, 28,000*l.*, in all 68,000*l.* Their builder, himself the official valuer of a great fire insurance company, estimates that 20,000*l.* is the very utmost value of what could by any possibility be destroyed, and that that is an extravagant sum to insure. Their net rental (part being retained in the owner's use) exceeds 2,300*l.* a year. In this case, which is perhaps a fair example of the extreme in the direction of valuable modern erections, the insurable value is about 8½ years net rental. The other extreme (of which, however, I have not examined any actual examples,) would be of wooden houses and other wooden erections, themselves in the best condition, but in situations where the site was of no value. Such would be destructible in their whole value, and their insurable value would probably be nearly the whole selling value of the freehold,—at the outside twelve years' purchase. It is probable that houses and buildings throughout England and Wales approximate rather to the better than the worse extreme; and it is probably far too high an estimate to take ten years' net rental as representing the destructible or insurable portion of the value of all houses and buildings, one with another.*

* This estimate of ten years' rental as giving the insurable value of buildings, of which the freehold value may rise as high as 30 or even 33 years' rental, is apparently

There is no better evidence of the true annual value of houses than their assessment to the property tax made on their rack-rental, which is not likely to be concealed by the occupiers, but which is a sum far too high on the average to be made the ground of an appraiser's estimate of value. Taking the assessment to the property tax of all houses in England and Wales (see comparative Table in 1) as giving their annual value, and taking ten years of this rack-rental as their insurable value, we have, for 1861, the last year to which our information extends, an assessment of 49,505,163*l.*, and adding to this sum the present rate of increase, we have about 50,500,000*l.* as the probable assessed value of houses in 1862, and 505,000,000*l.* as the total insurable value of house property in England and Wales. This 505 millions is, probably, to be objected to as an extravagant estimate of the destructible value of houses and buildings in England and Wales, but to make cavil impossible, and to allow beyond all reason for exempted property for unoccupied buildings and for the under estimate of some that are occupied by their owners, if we take fifteen years' purchase of the rack rental shown in the property tax assessments, we should have 758 millions as the insurable value of house property in England and Wales in the year 1862.

This property is the great object of fire insurance, compared with which all others are unimportant. This is the value, if any, upon which the tax must chiefly operate to prevent fire insurance; and this again is the value upon which, if the tax is to be abolished or reduced, the great increase of insurance prophesied by the advocates of the change is to take place.

—household stuffs;

The second great object of fire insurance, in respect of the total value at any time exposed to destruction by fire, is household furniture, utensils, wearing apparel, ornaments, and such objects as commonly constitute the contents of dwelling-houses. This too is a class of property of which the insurable value is relatively on the decrease,—not, like houses, from their improved construction and diminishing destructibility, but from a nearly opposite cause, the diminished weight, substance, magnificence, and costliness of household furniture, plate, ornament, apparel, and generally of all household stuffs.

All the contents of buildings are, as to insurance, to a great extent identified with the buildings themselves. Where the buildings are by construction protected from fire, their contents are in nearly equal degree protected; where the building is of hazardous character, the contents partake of the hazard; and in all cases the contents of buildings are insurable at rates determined by the safe or hazardous character of the buildings themselves; and where a building is uninsurable, its contents are also uninsurable.

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confirmed by the estimate made, wholly on independent grounds, by those who advocate the adoption of the practice of "average" insurance—who calculate that if persons were compelled to insure in one sum both the indestructible and the destructible value of buildings, the insurance would be profitably effected at one-third of the present premiums; a calculation which manifestly assumes the destructible value to be about one-third of the total value.

There is no accessible authentic information as to the value of property of this class; it varies greatly in all classes of houses, in all ranks of life. The best information I have been able to obtain is from officers of Insurance Companies, who generally have two excellent sources of information; first, the estimate of the owners of the property themselves who take out policies; secondly, the valuation of the surveyors of the companies on occasions of actual loss by fire.

It appears that the occupiers of six-roomed houses, the rents varying from about 30*l.* to 40*l.* a year, are commonly fully insured at from 100*l.* to 150*l.*, namely, at a sum usually more than three times and less than four times their rent.

In eight to ten-roomed houses, rent from about 50*l.* to 60*l.*, the insurance varies more widely, commonly from 150*l.* to 300*l.*, namely, from three times to five times the rent, but more commonly in the lesser proportion.

In houses of the higher class the variation is still greater, many of them containing objects of very considerable value. A still greater proportion, however, are comparatively poorly furnished, but on the whole the average is not thought to differ greatly from that of the preceding class, namely, from three times to five times the rent. As to this class of property, it is found that a very large portion is rather over than under insured, partly because of the over estimate that owners are apt to make of the value of works of art and objects of taste or fancy, partly from the habit of continuing insurances once begun, without reduction for wear and tear and deterioration in fashion.

On the whole, it would appear to be safe to assume a mean of the insurable value of the contents of dwelling-houses at about four times the rental, and that it would be to adopt quite the extreme value of exceptional classes to take it at five times the rental. This (taking the assessment of the rental of houses to the property tax in 1862, as before, say at 50½ millions sterling) at four years, makes the insurable value 202 millions, at five years' rental, 253 millions sterling.

It must be remarked here, that although, after houses and buildings, this class of furniture and household stuff constitutes by its destructibility and its value the most important object of insurance, it is in fact the class of property the insurance of which is in practice the most neglected, or perhaps, to speak more accurately, most discouraged by the practice of the insurance offices, which disfavours insurances below 300*l.*, a sum which greatly exceeds the value of the furniture and household stuff of most householders, and of almost the whole class of people who live in lodgings.

—stock of producers and traders;

The object of insurance last in importance in amount of value, but in actual practice the most completely insured of all, is the destructible stock of producers and traders. Remarks have before been made (4) on the great proportion of this which is indestructible by fire, or being destructible is by the mode in which it is stored or kept inaccessible to damage by fire.

This class of property, on the whole, and estimated in long periods, as by entire years, increases rapidly, but the insurable value at any one moment of time is, on the contrary, rapidly diminishing, by every improvement in the practices of business, in the accessibility of markets, both for raw material and for the elaborated products, by which improvements the transfer of commodities in all stages of production and distribution is made more and more rapid. With every such improvement the value of stock kept on hand is diminished, and with a diminished stock a greater aggregate trade is done.*

Most of the phenomena of increasing production and commerce in the last half century have very mainly consisted in this change or have resulted in it, and to this extent the insurable value of stock in trade on hand at any one time has diminished, while the aggregate of the production, commerce, and consumption of each year has increased.

The remarks made on household stuffs as to the effect on their insurable character of the buildings in which they are contained, apply also to every kind of stock in trade which is itself not peculiarly liable to combustion or explosion; but many commodities are of themselves of so hazardous a character as to be uninsurable in buildings which are perfectly safe. The aggregate value, however, of such commodities is not relatively a large one.

No satisfactory means exist for ascertaining the insurable value of this kind of property. The common estimates of its amount in hand at any one time are plainly exaggerated. Some remarks have been made before (4) upon the subject of the stocks usually in hand at any one time, the maximum of which at any one time during any year is the limit of the amount that should be insured in that year.

It is certain that all the stocks for our home consumption do not as a rule exceed that consumption. If we were to assume that the ordinary consumption by every family of all articles of trade equalled five times their house rent (which would, according to all approved estimates, be an exaggeration,) we should have for our annual home consumption, on the same estimate of rental as before, 252½ millions sterling as the retail or consumer's price, including duties and profits on the commodities, which, to a great extent, do not enter into their insurable value. Allowing all this sum, without deduction for agricultural produce (of which a full year's stock is once a year on hand, but which does not come under this discussion), and assuming (which would again be an exaggeration) that on the average of all these other trades there is commonly a stock on hand for full three months' consumption, and that all this stock is destructible by fire and proper for

* I am informed by an eminent wholesale grocer, that within his own personal experience, not a very long one, the ordinary stocks of his country customers have, from these causes, diminished from an average of about three months' stock to an average of between three weeks and a fortnight.

insurance, we should have ($50\frac{1}{2}$ millions × 5 ÷ 4) 64 millions sterling as the insurable value of stock on hand at any one time in these home trades. If for foreign trades we were to add as much again for stock in hand of a combustible kind, we should have 130 millions sterling as insurable value of combustible stock in trade, omitting agricultural stock.

But inasmuch as the houses, shops, warehouses, and buildings in which these stocks for the most part are kept have been included in the previous estimates, and under the head of stuffs an allowance has been made of five times the rental of all these buildings, it is probable that the full value of all these stocks at any one time on hand has been already allowed for under that head. It is true that the stocks of many manufacturers and some traders may exceed five times their rental; but the vast majority of the stocks of all arts, manufactures, and trades throughout the country probably fall quite as much below that estimate. Being then already amply allowed for, nothing is to be added to the foregoing estimates for stock in manufacture and trade.

—tools, implements, and machinery;

There remains for consideration the tools, implements, and machines of all trades (omitting the agricultural as not subject to the duty), most of which are of a more durable character, and some of which are of a higher value, than the stock in hand of the same trades. Most of these, however, are not of a value to require an addition to the allowance already made of five years' rental for the contents of the houses and buildings in which they are contained. But, on the other hand, the complicated, delicate, and costly machinery of some of our great textile and some other manufactures very greatly exceed that proportion. Whether the excess in these cases is balanced by the defect in others it is not possible, with our present information, to determine; and it is quite probable that it may be necessary to add some considerable sum to the estimate on this account. In like manner, it is, perhaps, necessary to add some considerable sum for shipping and craft, the risks of which from fire are not covered by their Marine Insurance.

—shipping;

—recapitulation.

Thus we have an apparently liberal conjectural estimate as the value insurable against loss by fire,

For houses and buildings - -	£758,000,000
„ household stuffs, &c. - -	253,000,000
„ stock in trade, &c. - -	130,000,000
Total - -	£1,141,000,000
Addition to be made as stated for machinery not included - -	*Quære?*
Addition for ships and craft not covered by Marine Insurances -	*Quære?*

When it is considered that this sum gives for every person, man, woman, and child, rich or poor, independent or pauper, (in

addition to the foregoing estimate of indistructible property at 191*l.* 10*s.* per head), a proportion of property destructible by fire, and an object of fire insurance, of the value of 57*l.* 10*s.*, it must be apparent that it cannot be very much under the truth. In the year 1862 it is not probable that the amount of property insurable against fire very greatly exceeded the above amount.

—voluntary non-insurance ;—

On the other hand, it can never be reasonably expected that all the property liable to destruction by fire should be insured. It is a prudent and well-calculated practice of persons of large and widely dispersed properties of a safe character, to be their own insurers, instead of paying a premium to a company which is based on an experience of losses, of which one half are known to be fraudulent, and half of which premium again is absorbed in the expenses and the profits of the company. Twenty-five per cent. of the premium of fire insurance, laid by or invested, is to all persons so situated an ample self-insurance, by which they save three times as much in premium, and on common risks eight times as much in duty—exactly 11*d.* out of every shilling of premium. Again, there is a class of property so hazardous as to be uninsurable, or only insurable at such premiums as to make self-insurance preferable. Again there is, and will doubtless always be, ignorant, reckless, improvident, and needy people whom no price would tempt to insure against danger so remote as loss by fire, a danger which, aggravated as it is by the temptations and encouragements provided by fire insurance, is still found by English experience a less risk than 1 in 6,000. These together will always constitute not inconsiderable grounds of deduction from the total amount of property which at any time might be speculatively described as insurable, and will always reduce the amount of the actual insurances effected below that of the possibly insurable property.

—involuntary non-insurance ;—

But there is another mass of property of immense interest in a social sense, if not of great comparative amount, which must, whatever the desire of its owners to insure it, still remain uninsured, because the only agency now left for insurance, the Insurance Companies, refuse to insure it, or place such impediments and costs in the way as to make the insurance itself an extravagant imprudence. This is the vast number of small houses under a value of 300*l.*, and the still more numerous properties in household furniture and stuffs and small stocks in trade under the same value. It is certain that in number these must exceed many fold all the properties of a value above 300*l.* It is not easy to estimate the number of possessors of such small properties, nor the aggregate amount of their insurable property. But taking for comparison the proportions of persons entitled to dividends in 1859, in number 268,995, it is found, that a mean amount being taken at 2,000*l.*, there were but 581 persons above that mean and 268,414 persons below it, that there were 135,492, or more than half the entire number, entitled to dividends not exceeding 20*l.*; in other words, more than half the persons are found entitled to less than one hundredth part of the mean amount of dividend.

Again, taking for comparison an instance which is probably more analogous to the matter now in discussion, that of 1,580,359 depositors in savings banks in 1861, the mean of all their deposits is 24*l.* 8*s.* 8*d.* There were found above that mean less than one fourth, and below it more than three fourths of the depositors, and more than one half of the depositors were depositors of less than one half of the mean (12*l.* 4*s.* 4*d.*), and greatly more than one third of the depositors were depositors of sums less than one fifth of the mean, or 4*l.* 17*s.* 8½*d.* Taking the latter example for the basis of a comparison of the proportions of actual and of possible policy holders, we find that the average amount now insured by one policy is 740*l.*; this being a very high average of probable insurance, as it excludes almost wholly amounts under 300*l.*, which if let in would reduce the total average considerably below 500*l.* Taking, however, this 500*l.* as the probable mean of actual and possible policy holders, we should on the analogy of the depositors in savings banks expect to find more than half their whole numbers below 250*l.*, and more than one third of the whole number below 100*l.* In other words the comparison would justify an expectation that the number of policy holders in England and Wales in 1861, namely 1,389,304, would have been doubled if policies were freely obtainable under 250*l.*, and trebled if they were freely obtainable under 100*l.*, and that the amount of property insured in the first case would have been increased by one eighteenth of its present amount, or in the second case by more than one third of its present amount.

It is therefore a very moderate estimate of the operation of the restrictions placed by the Insurance Companies upon insurance under 300*l.* that they hinder insurances to the extent of one third of their present amount, in other words that they cut off at least 400 millions of property from the opportunity of insurance.

Adding to the amount of property already insured in 1862 1,007 millions pounds sterling, one third intentionally omitted for salvage, viz., 300 millions, and adding again a third of this sum for property excluded from insurance by the discouragements applied by the Insurance Companies themselves, viz. 430 millions, we probably have about 1,767 millions of insurable property, of which at least 1,300 millions are already effectually insured, and 460 millions may still remain uninsured, being almost wholly the property which is either uninsurable or which the Insurance Companies for their own reasons repel from their doors.

Taking into view all these considerations, it will not appear probable that in the year 1862 there was much room for an increase of fire insurance of the amounts which the Insurance Companies would accept. The amount actually and effectually insured in England and Wales being at least 1,300 millions sterling, was equal to 26 times the rack-rental of all the inhabited and occupied houses and buildings assessed to the property tax, and gives a value in combustible property equal to 65*l.*, for every man, woman, and child in the country. On the contrary, it must appear that the limit of possible insurance by the agency of Insurance Companies must in that year have been nearly reached.

Adding to this for property destructible by fire but uninsurable or deprived of insurance by the policy of the companies which disfavour insurances under 300*l.* the sum of 400 millions, we have of combustible or destructible property 1,700 millions, 34 times the rack-rental of all inhabited houses and buildings assessed to the property tax, and giving of value 85*l.* as the average of combustible property for every person in England and Wales, man, woman, and child, rich, poor, pauper, or beggar.

—oppression the poorer classes—

Opponents of the Duty express a great compassion for the poor artizans and other people of the less wealthy classes who are excluded from the benefit of insurance by the operation of a duty that enhances the cost of insurance 200 per cent.

This representation appears to be very popular and successful, and is very often repeated. It is in truth the least to be justified of any of the representations put forth in disparagement of the duty.

In previous remarks (2) on the Stamp Duty of 1*s.*, it has been shown that so high a fee as 1*s.* on the very entrance upon an insurance of 15*l.*, such as that effected by two existing benefit societies at the annual cost of 3*d.*—a fee on entrance, equal to four years cost of insurance, making the first payment equal to five whole years contribution, must be a bar, placed exactly where it must have most effect in preventing altogether insurance of that kind, and that it might, in consideration of the interests of poor people, be abolished, or reduced to a penny stamp; but this change has never been advocated by the opponents of the Per-centage Duty.

For the fact is that the insurance societies repel all insurances below 300*l.* by every discouragement at their disposal, and they make use of the Stamp Duty for this purpose alone. They pay the Stamp Duty and grant a Policy without charge for all insurances at and above that amount. For all below it they charge the stamp 1*s.* and for the policy 2*s.* 6*d.*, and take no annual premiums under 3*s.* A favourite illustration of the opponents of the tax is the case of "a prudent and industrious "artizan desiring to insure for 100*l.* deterred from doing so by "the duty of 200 per cent;" but they do not advert to the intentional discouragement by the insurance societies by whom the supposed artizan would be charged 3*s.* 6*d.* at the outset for stamp and policy, which is remitted to his richer neighbour, and his premium, though his risk should be the lowest, such as is valued to his richer neighbour at 1*s.* 6*d.* per 100*l.*, is made permanently a minimum of 3*s.* a year. It seems to be assumed that the State cannot for the universal advantage justly double the cost of insurance by a duty, but that Insurance Companies may do so, and charge arbitrary amounts for their policies, and settle the charge of the stamp duty so as to make it a discriminating duty only against the poor with no detraction from the beneficent purposes attributed to them and denied of the law.

But if this charge of 2*s.* 6*d.* for the policy, this discriminating charge of the 1*s.* stamp, and this permanent charge of 3*s.* yearly premium at the lowest risks is a heavy disadvantage to the artizan

desiring to insure for 100*l.*, it may be truly said that these fixed minimum charges of the insurance companies are absolute prohibitions of insurance to at least nineteen twentieths of all owners of destructible property. More than nineteen twentieths of our population owning any property undoubtedly possess of destructible property much less than 100*l.* worth, and its value assuredly approximates much more nearly to the 15*l.* worth insured by the benefit societies before referred to. Let the case be considered of a person having from 20*l.* to 30*l.* worth of destructible property, which would be adequately and prudently insured for 15*l.* Instead of 3*d.*, the cost to the members of these societies, allow that 6*d.* would be a fair price or premium of insurance. The Per-centage Duty would add to this first 6*d.*, nearly $5\frac{1}{2}d.$ more; —allow it to be one hundred per cent.,—and this is the discouragement that the tax would impose on such an insurance. But let this, which is so much reprobated as a hardship on the poor man desiring to insure, be compared with the action of the insurance societies. They will at the first stage charge him with the stamp duty of 1*s.*,—200 per cent. on the supposed fair premium, 400 per cent. on the probable true value of the risk of the insurance, and 2*s.* 6*d.* for the policy,—500 per cent. on the supposed premium, or 1,000 per cent. on the probable true value of the risk, and the first year's premium of 3*s.*,—600 per cent. on the supposed premium, or 1,200 per cent. on the probable true value of the risk; in all 1,300 per cent. on the supposed fair premium, or 2,600 per cent. on the probable true value of the risk. At the outset we have discriminating charges directed by the insurance societies against low insurances of more thousands per cent. than there are added hundreds by the public duty. Once insured, the annual minimum premium of the Insurance Company, 3*s.*, remains a permanent enhancement of 600 per cent. a year upon the supposed fair premium, or of 1,200 per cent. a year upon the true value of the insurance.

It cannot be necessary to carry out these calculations in regard to other scales on which people might probably insure if they were free to do so at sums under 300*l.* The data here displayed would enable any one to make the application to any other given or supposed amounts.

Undoubtedly the greatest number of persons, indeed nearly all whose destructible property is not worth 300*l.*, are uninsured. The value of the aggregate of their destructible property very probably approaches that of all the more wealthy classes. If all the possible insurance of this property or any part of it is prevented by the enhanced price of insurance it certainly does not seem fair to attribute all the discouragement to a duty which does not average 60 per cent. on the Companies' charges, and to attribute none of the discouragement to these Companies' charges of 400 per cent. on the true value of all insurance whatever, and their further arbitrary and discriminating additions of hundreds and thousands per cent. upon the insurance of the incalculable mass of properties of a value under 300*l.*

It is, then, scarcely an impartial representation that is commonly made by opponents of the duty, that the State in main-

taining it is the oppressor and robber of the poor, and the destroyer of the protection which the insurance societies desire to extend to them.

—discouragement of insurance proved by the greater amount of uninsured than of insured property destroyed by fire;—

An attempt is often made by the opponents of the duty to prove their assertion that a large amount of insurable property exists uninsured, by referring to the experience of the Number of Actual Fires recorded, and the proportion in which such fires are found to have taken place respectively in Insured or Uninsured Property, and they seek to discredit the duty with the responsibility for the whole of the houses and properties destroyed or damaged by fire and reported to be uninsured. Sometimes they say that the uninsured properties thus damaged and destroyed are 5 to 1 of the insured properties. More cautious calculators give the proportions as 3 to 1. Two eminent persons estimate the proportions in money, and one of them says there still exists in London 80 per cent. in Value of property uninsured, and remaining to be brought within the benefits of insurance. The other of these, of yet greater authority, estimates the Value of property in the metropolis actually insured at 300,000,000*l.* and of the uninsured at 600,000,000*l.*, or the uninsured as 2 to 1 of the insured. This estimate is adopted in the Petitions presented to Parliament for the repeal of the Duty. A more common estimate adopted by experienced officers of Insurance Companies is, that one half of the property in the whole country is uninsured. But equally eminent and experienced persons, advocates also of the reduction of the duty, wholly discredit even this last estimate, and have assured me that their experience does not justify an estimate of one third of all the property in the country as being uninsured.

So far as I have been enabled to find any vouched facts that can serve as a basis for any such calculations, even this last and most moderate of all the estimates put forth by the opponents of the duty, is a great exaggeration even of the mere Numbers of the uninsured properties damaged or destroyed by fire, and is a still greater, a wholly conjectural, and most gratuitous exaggeration of the relative Value of such uninsured properties, of which the Fire Returns afford no evidence, and the Insurance Companies have otherwise no special experience.

But if the facts were really as the opponents of the duty describe them, and if any one of their estimates, high or low, were more or less correct, this would have no intelligible bearing whatever upon the effect of the duty, or in supporting their assumption that the measure of the Number or of the Value of uninsured properties destroyed by fire is the measure of the repressive operation of the duty.

For, in the first place, it is the very theory of Fire Insurance that property uninsurable or only insurable at such high premiums as practically prohibit its insurance, is also that which is most liable to destruction by fire. That such properties should be charged with a treble premium, implies that they are liable to be destroyed three times as often, or to three times the same extent,

as property charged at a single premium. That they should be charged 30*s.* per cent premium implies that they are twenty times more hazardous than property insured at common risk, and are expected to be destroyed or damaged twenty times as often or to twenty times the extent of the property insured at 1*s.* 6*d.* premium. But 30*s.* premium is far below the estimate of hazard of property considered uninsurable, for property is still insured at 60*s.* or 100*s.* premium, which implies a probability of destruction 40 times or 66 times as frequent or complete as the probability rated as common risk at 1*s.* 6*d.* The wholly uninsurable property cannot be estimated as being less in danger of destruction by fire. It is therefore to be expected, on the very first principles of insurance, that a very small quantity of very hazardous or of wholly uninsurable property will be so frequently destroyed or damaged as to appear many scores of times in the fire reports where insurable property of an equal value only appears once. It is certain, if there be any certainty in the principles or practices of insurance, that every 1,000*l.* value of such uninsurable property will suffer damage and destruction to as great an extent, and appear in the Fire Reports as often as every 20,000*l.*, or 40,000*l.*, or 60,000*l.* value of properties insured at common risks. When instead of Values, which the Fire returns do not and cannot estimate, we give our attention only to the Number of the properties damaged or destroyed, which is all that the Fire returns show, it will be found that by far the greater part of the uninsured and uninsurable property consists of the smallest tenements, to a great extent merely wooden outhouses, of the slightest construction, in the worst neighbourhoods, and of the very lowest value of any class of buildings. It is impossible to assign their average relative Value to the properties insurable at common or even at special risks; but it is certainly only fractional, and it would probably be an exaggeration to assume that, on an average, it is one-tenth. Supposing, however, that uninsurable properties are, one with another, of one-fifth of the value of insurable properties, we should require five of the uninsurable properties to compare in value with one property insurable at common risk. It follows as between equal values of property insurable at common risks and property uninsurable at any premium, that the fire returns must be expected to show 100, or 200, or 300, or some higher number of fires damaging or destroying uninsurable property for every one fire damaging insurable property. Such hazardous or uninsurable property would not appear in the Fire reports less frequently than it does now as being "uninsured," if the duty were wholly repealed, for it would still, although exempt from duty, remain equally uninsurable on account of its hazardous character, and be quite as often destroyed or damaged as now; and it must be clear on the slightest consideration that all argument against the duty as an obstacle to insurance, founded upon the frequent appearance of uninsurable property in the fire reports, is entirely fallacious.

In the second place, there is the vast mass of small properties, of less value than 300*l.*, but not of a hazardous character, the insurance of which the offices reject or effectually discourage. These

are probably estimated at an aggregate value of at least one third of all the property of a value above 300*l.*, and as being at least three times as numerous. That in the reports of fires they should appear three times as often, is therefore an obvious probability; but the fact, if it be so, that such small properties are to this great extent uninsured, is to be attributed to the policy of the companies that excludes all this property from the protection of insurance, and the misfortune is to be prevented by the alteration of that policy or the device of some system of insurance more comprehensive than they now practise, and not by any alteration of the per-centage duty which operates in no greater degree to prevent the insurance of properties of small value than of properties of the value that the Insurance Companies most favour.

Taking now into consideration these two facts, first, that a small proportion of very hazardous and uninsurable property must make very disproportionally frequent appearances in the Fire Reports, and secondly, that the very large proportion of properties in houses, furniture, clothing, and stock in trade of value under 300*l.*, must be expected also to appear in proportion at least to the number of such properties; and assuming this number only to be equal to that of the properties of an insurable value above 300*l.*, we should be justified in expecting to find in the Fire Reports at least as many uninsured properties damaged and destroyed as there are insured properties damaged or destroyed. But the Reports do not show the expected proportion.

The Fire Reports of the London Fire Engine Establishment relate to all fires or alarms of fire coming to the knowledge of its officers. They include all without distinction, whether the properties affected be insurable or uninsurable, and extend to the most destitute occupants of the most worthless properties swelling most disproportionately the number of uninsured properties.

Still the mere Numbers of these properties do not justify the lowest of the estimates made by the opponents of the duty,—their Value cannot approach it.

Though it would be easy to extract from these Reports the proportion of the Numbers of properties insured and uninsured for a long period, it would occupy much time, and, therefore, the results of an average month in the most recent year for which an annual return is completed, are taken for an example. In the whole year 1862 the total number of calls was 1,543, of which 109 were false alarms. In the month of November, taken haphazard for comparison, the calls were 120, of which 13 were false alarms, and 107 were fires more or less destructive. The analysis of the daily reports for this month is given at length in the Appendix, so far as they relate to insured and to uninsured properties.* It shows that these 107 fires damaged or destroyed the property of 236 persons, of whom 111 were Landlords of houses, and 125 were Occupiers, owning the contents of the houses. Of these 236 Owners of Property, there were as many as 201 insured, and only 35 uninsured. Of the 111 Landlords there were as many

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* See Appendix V.

as 108 insured, and only 3 uninsured. Of the 125 Occupiers, there were as many as 93 insured, and only 32 uninsured.

Comparing these facts with the most approved of the estimates made by the opponents of the duty, the most extraordinary disagreement is discovered. Taking for comparison the estimate adopted in the Petitions for the repeal or reduction of the duty presented to the House of Commons, namely, that not more than one-third of the insurable property in the Country is insured, there ought to have been found, out of 236 properties, only 79 insured and 157 uninsured, whereas we find as many as 201 insured and only 35 uninsured, or in other words, of uninsured only a little more than one-sixth in fact, instead of four-sixths by estimate. Out of the property of 111 Landlords, we ought, by the estimate, to have found only 37 insured, and as many as 74 uninsured, whereas we find as many as 108 insured and only 3 uninsured, or in other words of uninsured only one 37th in fact, instead of twenty-five 37ths by estimate. Out of the property of 125 Occupiers, we ought, by the estimate, to have found only 42 insured and as many as 83 uninsured, whereas we find 93 insured and only 32 uninsured, or in other words of uninsured only one-third in fact, instead of two-thirds by estimate.

The estimate adopted in the Petitions to the House of Commons, if tested by these returns, appears to exaggerate the uninsured properties of all classes at least fourfold, of Occupiers concerned in the contents of houses at least twofold, and of the Landlords of houses at least twenty-five-fold.

But these exaggerations in the estimate of the mere Numbers of the properties distinguished in the Fire Reports is as nothing compared with the exaggeration of the same estimate when it is applied to the Value of property remaining uninsured. It has been shown that these fires affect a vast number of properties altogether beyond the reach of insurance, whether the duty be reduced or repealed,—all the property too hazardous to insure, —all the property too worthless to insure,—all the property the insurance of which the companies discourage; and all these are as a general fact individually of such small Value, that it is in no way allowable to assume that they are each of the same Value as the insured properties which average 740*l.* each, one with another. It is even extravagant to rate them one with another at one-fifth of the Value of the insured properties, or at 150*l.* each; but even at this high estimate the opponents of the duty would appear to have exaggerated the Value of all uninsured property at least twenty-fold, the property of Occupiers uninsured at least ten-fold, and the property of Landlords uninsured at least one hundred and twenty-five-fold.

The true report of actual fires affecting uninsured property is so much below the lowest estimates of the opponents of the duty, and so much below what might reasonably be expected of the Numbers and comparative Value of properties uninsurable and properties under 300*l.*, excluded from insurance, that no other conclusion appears at present to be derivable from the recorded facts, but this, namely, that uninsured property is dispropor-

tionately safe, and insured property is disproportionately liable to damage and destruction by fire.

At all events it is simply incredible that Fires should only damage or destroy uninsured property, in the proportion in Number of individual properties, of 1 to 5 or 6, if in fact the mass of uninsured property were, as the opponents of the duty represent it to be, 5 times or 3 times or even twice as great in aggregate Value as the property actually insured.

On the other hand, the ascertained numerical proportion in which fires do damage insured property in the metropolis, namely, in 5 cases out of 6, shows clearly, as to this district at least, that the expectations of the opponents of the duty that its repeal will add greatly to the amount of property insured, is wholly without a foundation in fact. It is true, that some of them express an expectation that if the duty were repealed, people would begin to insure their safe and indestructible as well as their destructible property. There is no sound reason for expecting this; and those who desire a law to render the condition of average compulsory, do so on the very ground that without it people will always continue to do as they do now, namely, to obtain effectual insurance on that portion of their property which may probably be destroyed, and will neither pay duty nor premium for insuring what is found by experience to be safe from loss. The opponents of the duty have never shown a reason why any man should purchase an ineffectual policy, besides their suggestion that the possible low price of the nullity might tempt him. As this indestructible part of property can never, under natural inducements, be added to the part of property now effectually insured, the opponents of the duty contend for a change that must prove utterly barren of results.

But it must be allowed, too, that the previous calculations or admissions in this Report, in which it is conceded that a proportion of property in value approaching to one third of all combustible property, may still remain uninsured, is proved by the same experience of the Fire Engine Establishment to be too great a concession, so far at least as regards the metropolis, though it is probably nearer to the truth in the rest of the country.

The advocates for the abolition or reduction of the duty express an expectation that the effect of that change would be such a reduction of the Companies' price as would induce persons who now purchase policies for two thirds, or one half, or one third, or even less proportions of their property, more readily to insure the whole or some greater proportion of the value of that property, and so practically increase the insured value of property by one third, a half, two-thirds, or some still greater proportions.

—prospective increase by conversion of low into high insurances;—

This expectation appears to be wholly illusory. If the cost of insurance of 100*l.* was reduced by abolition of the duty from 8*s.* per cent. to 5*s.*, it would not in any way operate to induce a person who now insures a house to insure it for any more, for there would still be no inducement to insure the site, the foundation, and the unconsumable portions, or what would be safe in the most destructive fire; it could in no way influence a trades-

man to insure the indestructible portions of his stock, or what was safely stowed in cellarage, or out of the reach of fire. These and persons in similar situations would no more be induced by exemption from duty to insure all their property, destructible and indestructible, than farmers can now by the enjoyment of the same exemption be induced to insure their capital sunk in the land in manurance or in tillage, their grass and standing crops, their live stock at pasture or safely folded or stalled, or any beyond some third or fifth or sixth or tenth part of their property, such as dead stock in ricks, stacks, or mows, or in barns or granaries exposed to probable destruction by fire.

Nor do those who expect that a repealed or reduced duty will cause insurances to be purchased for indestructible or safe property for the most part rely on this alone, but they require also that the law shall enforce the universal adoption of "the condition of average," as the indispensable means of compulsion on all persons insuring to insure their indestructible as well as their destructible property. This topic of the subsidiary encouragement or compulsion of insurance by the enforced condition of average will be further discussed hereafter (12.)

Effects of fiscal changes upon insurance.

(9.) Judging from the progress of insurance under this tax, there also seem to be small grounds for the assertion that it has prevented insurance; and the rate of this progress seems again to afford trustworthy indications that fire insurance has, for a long time past, kept just pace with the increase of insurable property.

Our information as to the value of property insured from loss by fire begins with the year 1782, when a per-centage duty of 1*s.* 6*d.* per 100*l.* was introduced. At that time there were concurrently in force the highest stamp duties that have ever been imposed on the policy, (2) and we discover, by means of the returns of per-centage duty, the Value of the Property insured in a course of descent, which continued without intermission till 1788, aggravated to the extent apparently of about 2,100*l.* a year by the exemption in the year 1786 of foreign property from the duty of insurance. That it was the high Stamp Duty and not the Per-centage Duty that produced this decline of insurance by discouraging the taking out of new policies is apparent in this, that on the reduction of the stamp duty in 1797 the Per-centage Duty raised in amount at the same time, rapidly became productive in a much higher ratio than that of the increase of duty.

In the year 1782-3, the value of English and Foreign property insured was 171 millions sterling. It is very probable that the expected increase of taxation, and whatever other causes operated during the succeeding five years to reduce this amount, had already had a like effect before the new per-centage duty came into force, and during the first year of its operation. Perhaps, it may be reasonably assumed, that before this year the property insured may have been of the value of 200 millions sterling. On this assumption, and putting out of view as not worthy of consideration, the amount of Fire Insurance, if any, existing before 1694, the value of the property protected by fire insurance had, in the eighty-eight years from 1694 to 1782 (while

the tax was only a stamp duty, paid once for all on the first taking out of a policy), increased at the average annual rate of rather more than 2¼ millions sterling.

In the 14 years, from 1782 to 1796, during which this per-centage duty was in force concurrently with the highest stamp duty on the policy, the property insured rapidly diminished from 1782 to 1788 from 171 to 135 millions—a rate of decrease exceeding six millions a year. In the succeeding eight years, from 1788 to 1796, it increased from 135 millions to nearly 184 millions, a rate of increase exceeding eight millions a year. In the whole 14 years the increase established from 171 millions to nearly 184 millions was at the rate of rather less than one million a year.

In 1797 the duty was raised 33 per cent. or to 2*s.* per 100*l.* insured. The stamp duties on the policy were concurrently reduced to 3*s.* and 6*s.* The value of the property insured, apparently reduced in a slight degree in the year of the change, recovered its full amount in the next year, and continued thence-forth to increase regularly during the whole period of the continuance of the per-centage duty at 2*s.* This increase from 178 millions in 1797 to 238 millions in 1804, being 60 millions in 8 years, was at the rate of 7½ millions a year.

In 1804 the duty was raised a further 25 per cent., or to 2*s.* 6*d.* per 100*l.* insured. The stamp duties on the policy were concurrently reduced to 1*s.* In the eleven years, from 1804 to 1815, while the duty was 2*s.* 6*d.* per 100*l.*, the property insured increased from 238 to 389 millions—151 millions in eleven years —an average rate of increase exceeding 13½ millions a year.

In 1815 the duty was raised a further 20 per cent., or to 3*s.* per 100*l.* It is not quite clear whether there was or was not, on this occasion, a temporary diminution in the amount of property insured. In the two years 1813 and 1814, before the increase of duty came into effect, the duty returned had fluctuated greatly, the year 1814 showing a diminution from 362 millions to 329, above thirty-two millions, without any change of the rate of taxation, or any other apparent cause of such a fall. It is probable, therefore, that the receipts of 1815 on 389 millions was a difference in account only, making up for a like difference on the other side in 1814. Averaging these two years, we have 360 millions, which is in the rate of progress of the preceding years; and, on this view, in the year 1816, the first year of the increased duty, there was an uninterrupted increase also in the property insured, viz., from 360 to 384 millions. If the other view be taken, that the sum of 389 millions, returned for 1815, was the amount actually insured in that year, there would appear to be a fall in the next year to 384 millions,—a fall of 5 millions, or of nearly 2 per cent. However this may be, the increase in the amount of property insured, during the 47 years, from 1815 to 1862, that this duty has remained unchanged at 3*s.*, has been steady in a very remarkable degree,—not even interrupted and scarcely disturbed by the exemption, in 1833, of farming stock. From 384 millions it has, in forty-seven years, increased to 1,007 millions (the inclusion of farming stock is necessary in this comparison), a rate of increase of 13¼ millions a year.

The following table displays the rate of progress, in periods and in averages of years:—

——	Per-centage Duty.	Average Annual Value of Property insured.	Progress in Periods.	Rate of Annual Increase.
88 years (1694 to 1782)	None.	- -	200 (?) Millions increase.	$2\frac{3}{8}$ (?) Millions.
14 years (1782–3 to 1797)	At 1*s.* 6*d.*	156 Millions	$12\frac{1}{2}$ Millions decrease.	$\frac{9}{10}$ „
8 years (1797 to 1804)	„ 2*s.* 0*d.*	207 „	51 Millions increase.	$6\frac{4}{10}$ „
11 years (1805 to 1815)	„ 2*s.* 6*d.*	316 „	109 „	10 „
6 years (1816 to 1821)	„ 3*s.* 0*d.*	388 „	72 „	12 „
5 years (1822 to 1826)	„ „	415 „	27 „	$5\frac{2}{5}$ „
5 years (1827 to 1831)	„ „	467 „	52 „	$10\frac{2}{5}$ „
5 years (1832 to 1836)	„ „	514 „	47 „	$9\frac{2}{5}$ „
5 years (1837 to 1841)	„ „	596 „	82 „	$16\frac{2}{5}$ „
5 years (1842 to 1846)	„ „	673 „	77 „	$15\frac{2}{5}$ „
5 years (1847 to 1851)	„ „	724 „	51 „	$10\frac{1}{5}$ „
5 years (1852 to 1856)	„ „	816 „	92 „	$18\frac{2}{5}$ „
5 years (1857 to 1862)	„ „	941 „	125 „	25 „
1 year - 1862 -	„ „	1,007 „	46 „	46 „

SUMMARY.

168 years (1694 to 1862)	None to 3*s.*	- -	1,007 Millions.	6 Millions.

From these facts the following deductions appear inevitable:—

1.—That before this tax was laid on fire insurance, and while the practice of insurance was forming, and while it might have been expected to make the most rapid comparative progress, starting from zero, the concurrent progress of the wealth of the country being so far without a parallel in our history, the actual rate of progress of the practice was the least. Unfettered by this duty, the rate of progress in the insurance of property from loss by fire did certainly not reach the amount of three millions a year.

2.—That at the intermediate rates of this duty, from 1*s.* 6*d.* to 2*s.* 6*d.*, the rate of increase of the practice of fire insurance was comparatively rapid; the property insured rising in the thirty-three years after 1782 from 171 to 360 millions, at an average annual rate of increase of $5\frac{2}{3}$ millions.

3.—That in the forty-seven years during which this duty has been at its highest, 3*s.*, the rate of increase in the amount of property insured has also been the greatest, namely, from 384 to 1,007 millions, an average annual rate of increase of $21\frac{4}{10}$ millions.

4.—That at the present time, judging by the regular progress of the last six years, the rate of progress is the highest of which we have any record, being at an average annual rate of increase of 25 millions for the first five of those six years, and in the last year of all, 1862, increasing at the greatest rate ever attained of 46 millions in one year.

It is not, of course, to be inferred from these facts that increase of taxation has actually operated to increase insurance. All that is to be inferred from them is, that the causes which have led to the increase of insurance were not so operative before this tax was imposed as they have been since, and that this tax cannot be shown to have impeded the operation of these causes in the manner that is assumed by those who propose to abolish or reduce the tax, on the alleged ground that it is a grave obstacle to the prudent practice of insurance.

Effects on insurance of relief from taxation.

(10.) Though it cannot be denied that the practice of fire insurance has increased rapidly in spite of increased taxation, it may still be asserted, and it is tacitly assumed, by those who urge the abolition or reduction of the tax on the ground that it prevents insurance, that, but for the repressive operation of this tax, the rate of progress would have been still more rapid. It is not known on what facts this assumption is founded; but there are facts that appear to make it in some degree questionable whether any greater increase would have taken place if the tax had not

existed, and that appear to be nearly decisive against the opinion that the difference would have been very considerable.

No representations now made as to the oppressive character of this duty, of its mischief as a tax on prudence, as an obstacle to insurance, nor as to the certainty of a remission of the tax being followed by a great increase of insurance, are stronger, or appear to be better grounded than those which were made while the duty applied to Farming Stock, and upon the strength of which representations both the duty of 3*s.* per 100*l.*, and the duty of 1*s.* on the policy, were, in the year 1833, wholly abrogated as regards agricultural produce, Farming Stock (live or dead), and implements and utensils of husbandry. Here we had, before 1833, the whole of both duties in operation, and from that year a total exemption from both. Nothing could more certainly or fairly test the opposed effects of taxation, and of total exemption from taxation, than this experiment, which left farming capital wholly exempt, and all other property liable to both duties. The real results of the experiment appear to be that the tax had no effect in preventing insurance, and that its abrogation has had no effect in increasing insurance.

We have no exact information as to the value of property insured under the denomination of farming stock before the year 1833–1834; but its amount may be inferred from the difference in the amount of all the property insured subject to the tax before that year, and the amount that remained subject to the tax after farming stock was withdrawn in that year. The difference is apparently the amount of farming stock insured subject to the duty before that year.

In the year immediately preceding the exemption of farming stock, the value of all property insured had, by steady increase, averaging $10\frac{1}{3}$ millions annually for the 10 years preceding, reached the sum of 503 millions. Proceeding at the same rate, the values insured in 1833 and 1834 should have been respectively in—

1833	-	-	-	$514\frac{3}{4}$ millions.
1834	-	-	-	525 „

But in these years the value of property insured subject to the tax in fact fell in 1833, while the exemption only operated during six months, somewhat below that of the previous year, and in 1834, when the whole effect of the year's exemption took place, it fell above 20 millions, viz.—

in 1833 to	-	-	-	503 millions,
in 1834 to	-	-	-	483 „

in other words, in these years, 1833 and 1834, the amount of property insured subject to the tax was less by $36\frac{3}{4}$ millions than the amount which at the previous rate of increase would have been insured. This would appear to give the probable amount of the value of the property withdrawn from taxation in those years.

Now the returns of the farming stock insured exempted from the tax appear to correspond so exactly with the reduction of duty as to confirm this calculation in a remarkable manner. The value of farming stock returned as insured in 1834 was 37 millions, but one quarter of a million more than the amount which had disappeared in the same year from the property subject to the duty. It appears then to be probable, that, notwithstanding all the prophecies of an immense increase of insurance to follow the exemption, the actual increase of the first year was not very considerable.

But the subsequent effects of the exemption are not in any degree matter of conjectural estimate; they are clear and decisive beyond controversy.

Commencing with the first year in which we have exact information of the value of farming stock insured, in 1834, it was $37\frac{1}{4}$ millions sterling; in 1862 it has risen to $65\frac{6}{10}$ millions, a rise in 28 years of $76\frac{3}{10}$ per cent., averaging $2\frac{7}{10}$ per cent. yearly. This is the rate of increase of insurance of a species of property favoured with a total exemption of duty.

Now, comparing this increase of insurance with that of property which during all this same time has remained subjected to the full duty, we find this latter property, in 1834, to be $483\frac{9}{10}$ millions, in 1862 to be 1,007 millions, increasing in the same 22 years by 108 per cent., averaging $7\frac{3}{10}$ per cent. yearly. The result of the comparison is that the property which has all that time remained subject to the tax has increased at an annual rate exactly two and three quarter times more rapid than the rate of increase of the wholly exempted property.

If the effects of an absolute exemption of farming stock for 28 years may be used as an experimental evidence of the practical effects of such exemption upon the practice of insurance, then we may calculate that if the duty had been wholly abolished in 1833 upon the property which has remained subject to it, the value of the property insured in 1862 would have been 853,243,870*l.* sterling instead of the actual value now insured 941,386,000*l.*, that is to say, it would have been reduced below its actual amount by 88,142,130*l.*, or by 9*l.* 7*s.* per cent.

It can scarcely be said that farming stock is subject to any peculiarities which account for this disastrous experimental result of exemption. The natural influences which brought the value insured up to thirty-seven millions in 1834 have not ceased, and besides the factitious stimulus of a complete exemption of duty, which its opponents describe as a very heavy one, and as a great discouragement to the insurance of property remaining subject to it, other powerful influences have operated to stimulate the insurance of agricultural property during this period which have not applied to any of the property remaining subject to the duty. The exemption itself was obtained under circumstances which had for some years past irresistibly compelled the attention of agriculturists to the protection afforded to them by fire insurance. Agrarian incendiarism, remembered as the "Swing fires," had prevailed for

three or four years very extensively in the southern counties, and sufficiently in other parts of the country to spread alarm universally, and at the same time that terror compelled the farmers to insure their property, had raised the cost of insurance in the counties where this incendiarism prevailed, to two, three, or four times the former rates. To relieve the farmer from the hardship to which he was peculiarly exposed, as well as to frustrate the object of the incendiary, which was to terrify, not insurance companies, but farmers, landlords, and the rural population, the exemption of farming property from both the duties on fire insurance was granted. It was quite impossible for any farmer to be ignorant of the facts, or uninformed as to the extent of the peculiar benefit to him of the remission of duty, or of the value of the protection involved in the practice of fire insurance; and occasional reports of incendiarism, raised truly or falsely from time to time, have never ceased to recall these benefits in a peculiar manner to the farmers' minds. But immediately after the exemption was granted, and indeed in many cases in anticipation of it, another active stimulus was applied to farmers in the addresses of county members, then much more influential than now, and in the remarks especially of the provincial press, then much more specially devoted than now to the agricultural interest, pointing out to them the value of the privilege they had obtained. Numerous agents of insurance companies were appointed in county and market towns expressly to take advantage of the new field of business supposed to be opened. The insurance companies universally entered upon a losing competition, reducing their rates of premium on agricultural insurances from 5*s.* to 1*s.* 9*d.*, that is, by about two-thirds of their previous amount, from which reduction they have been obliged, by the losses they have incurred, to return in 1856 to a minimum rate of 4*s.*, and at length in 1859 to their old rate of 5*s.*, having in the meantime stimulated agricultural insurance at the cost or by a sacrifice of the profits of all other insurances, by an artificial bounty in the shape of a reduction of premiums below the fair cost price of insurance of 65 per cent. The two bounties together, the exemption of duty 3*s.* and the reduction of premium 3*s.* 3*d.*, brought down the cost of agricultural insurance from 8*s.* to 1*s.* 9*d.* per 100*l.*, and was a reduction of every 100*l.* cost of insurance to 21*l.* 17*s.* 6*d.*, or a discriminating advantage to agricultural insurance against the insurance of all other property of 78*l.* 2*s.* 6*d.*, afforded exclusively to agricultural insurance, and denied to all others. Above all, as a permanent cause of increase of agricultural insurance, there has been a great improvement in the processes of agriculture, in the adoption of valuable implements of husbandry, in the weight and value of crops, and improvements in value of agricultural stock which very much exceed those of the majority of the other trades of the country in the same period of time. All these influences have been at least as favourable to the increase of the amount of insurance of farming stock as any that have affected the other insurable property of

the country, and some of the most influential and all the factitious stimulus has operated on it exclusively, and perhaps, bearing in mind the various causes which from year to year diminish the destructible or insurable value of houses and buildings, and the stocks kept on hand in all other businesses of production and trade, while agriculture is the single business in which the stock in hand at some time in the year has almost universally increased, these considerations would seem to be of themselves more than sufficient to render it a moral certainty that from the date of its exemption from all duties the value of farming stock insured must increase at a rate greatly more rapid than the rate of increase of insurance on all other property. Yet, as we have seen, the reverse is the fact; agricultural insurance has only increased, with the stimulus of a bounty at one time of 78⅛ per cent. and never less than 60 per cent., at the yearly rate only of 2·7, while all other insurance, without bounty or exemption, has advanced nearly three times as fast, or at the yearly rate of 7·3 per cent.

—enhanced bounty by losing premiums;—

Much has, however, been made by the opponents of the duty, of the fact that during the first eleven years of the exemption agricultural insurance did indeed increase at a more rapid rate than other insurances, namely, while all other insurances increased from 1835 to 1846 from 494 to 618⅛ millions, or at the rate only of 25·2 per cent., agricultural insurance increased from 39⅓ to 54⅓ millions, or at the rate of 38⅙ per cent. They attribute all this greater temporary progress to the stimulus of insurance by the relief from the 3*s.* duty, keeping out of sight the still greater stimulus afforded by the insurance companies themselves, the sacrifice of 3*s.* 9*d.* per cent. of their fair and necessary prices, by which for a time agricultural insurance was reduced to less than one-fourth of the price of all other insurances of equal risks. That this extravagant and self-destructive bounty, and not the exemption from duty, was the cause of the temporary rapidity of the progress, is manifest from the fact that as the insurance companies retreated to their natural premiums, agricultural insurance, retaining still the advantage of 60 per cent. in its exemption from duty, lost all the way it had gained in these first eleven years.

The frequency and the emphasis with which the opponents of the duty insist on this temporary increase of agricultural insurance, makes it necessary to distinguish with some particularity the operation of the respective parts played by the large exemption from duty, and by the factitious and improvident reduction of their prices by the insurance companies.

Up to July 1844 the premium generally charged by insurance companies on farming stock was 2*s.* per 100*l.*, or 3*s.* less than the premium of 5*s.* found by antecedent experience to be necessary to produce a fair profit to the insurer. During these ten years farming stock was insured at one-fourth of the price charged for other property involving equal risks, at 2*s.* per 100*l.* instead of 8*s.*

The farming stock insured under these circumstances rose from 37·2 millions to 55·6 millions, or 49½ per cent. in the whole ten years, or at the yearly rate of 1·8 million, or nearly 5 per cent., during which period the insurance of other property did not increase at a yearly rate much exceeding 2$\frac{7}{10}$ths per cent.

From July 1844 to May 1850 the ordinary premium on farming stock was advanced to 3*s.* per 100*l.*, an abatement of 2*s.*, or of 40 per cent. off the earlier and the later premium, and still making, with the exemption of duty, a bounty of 63 per cent. on insurance of farming stock against all other property. In these six years the farming stock insured, having fallen in the first year above 700,000*l.*, increased from 55·6 to 58·3 millions, 4·85 per cent. in the whole period, or at the yearly rate of half a million, or $\frac{8}{10}$ths per cent., while the insurance of all other property remaining subject to the duty and insured at full premiums, was increasing at the yearly rate of 2½ per cent., or more than five times as fast.

From May 1850 to December 1853 the ordinary premium on farming stock was advanced to 4*s.*, with an extra charge of 1*s.* for the use of steam thrashing machinery, an abatement still of 20 per cent. off the profitable rate of premium, making, with the exemption of duty, a bounty of 50 per cent. on farming stock as against all other property. In these 3½ years the property insured fell off year by year from 58·3 millions successively to 57·1, to 54·9, to 54·7, decreasing in all 3·6 millions, or 6·2 per cent. in the whole period, or at the yearly rate of 1·45 millions, or 2·48 per cent., while the insurance of all other property increased nearly as fast as that of farming stock decreased, namely, at the rate of 2·2 per cent., a difference to the disadvantage of farming stock of 4·5 per cent., in spite of its bounty of 50 per cent., very clearly showing the factitious character of the previous increase under the influence of a still more exorbitant bounty.

The insurance companies endeavoured to recover their lost business by recurring partially to the previous extravagant bounty, and in December 1853 again reduced the ordinary premium of insurance of farming stock to 3*s.*, and abandoned the extra 1*s.* for the use of steam, and they continued this rate of charge till July 1856. The combined bounty of factitiously low premiums and exemption of duty was again 63 per cent. as against all other property, the cost of insurance of farming stock being 3*s.* per 100*l.* as against 8*s.* Under this stimulus the farming stock insured again rose from 54·7 millions successively to 56·0, to 58·9, to 63·3 millions, in all 7·6 millions, 13·8 per cent. for the whole period, or at the yearly rate of 3·04 millions, or 5·52 per cent., while the insurance of all other property increased at the annual rate of 1·68 per cent.

In July 1856 the premium was again advanced to 4*s.*, with liberty to use steam. The combined bounty and exemption again exceeded 50 per cent. as against all other property, and this continued till March 1859. The property insured gradually rose from 63·3 to 65·2 (half a year owing to the previous prices), to 65·3, to 66·5, in all 4·2 millions, or 6·74 per cent., or at the

yearly rate of 1·5 millions, or 2·45 per cent., while the insurance of all other property increased at the annual rate of 2·3 per cent.

In March 1859 the ordinary premium on farming stock, having during all the years of the exemption been found unremunerative to the companies, was raised to the rate of the average price of all other fire insurance, to 5*s.* per 100*l.* At this rate farming stock has no longer a preference in the premium of insurance, and for the first time since the exemption of duty in 1834 is seen with only the one factitious advantage of that exemption, or with only an advantage of 37½ per cent., its insurance now costing 5*s.* where the insurance of other property costs 8*s.* At natural premiums, and with the legal bounty of 37½ per cent., the property insured has fallen off every year from 67·3 millions successively to 65·9, to 65·6 in 1862, the last year to which our information extends, a falling-off in the whole period of 1·7 millions, or of 2·52 per cent., or at the yearly rate of 570,000*l.*, or 0·9 per cent., while the insurance of all other property has increased at the annual rate of 1·95 per cent., a disadvantage of the favoured property of above 2·8 per cent. yearly.

It appears to be nearly impossible to show more conclusively that the mere exemption from the 3*s.* duty has done, of itself, nothing to increase the amount of insurance on farming stock, and that every temporary rise effected in that amount has been obtained by enormous sacrifices of premium, and that the rise temporarily obtained by these sacrifices of the Companies' profits cannot be maintained by the mere benefit of the exemption alone. In other words, the public sacrifice of duty, amounting in the 28 years of exemption to 2,336,001*l.*, or at the present time of about 98,400*l.* a year on the amount of farming stock now insured, has entirely failed of its object, and has never of itself been effectual to enable the insurance of farming stock to keep pace with the insurance of other property. This has never been effected, except when the public bounty of the exemption was more than doubled by still larger sacrifices made by the insurance companies of their fair remunerative premiums.

It must, at all events, be allowed that the absolute exemption of farming stock from this duty for twenty-eight years is an experiment which is of more decisive value than any mere speculation as to the probable effects of remission or exemption of other property from this duty.

Comparative effects of taxation and exemption.

Here an important and singular fact is deserving of observation, namely, that the recent, present and rapid increase of insurance is due in a vastly greater degree to the taxed than to the exempted property. Since the artificial stimulus offered to agricultural insurance by the alarm caused by "Swing" fires, and especially by the destructive competition of the insurance companies, has been diminished or withdrawn, the rate of increase during the last eleven years, more rapid than any during during the whole history of fire insurance, 25$\frac{7}{16}$ millions a year,

is almost wholly due to the taxed property. The insurance of farming stock after the rise effected in the first eleven years of its exemption made gradually a less and less proportionate progress, as compared with all other property bearing the full burden of both duties, and it has twice slightly retrograded, as it was doing at the period of the last return for 1862, seeming thus to prove that even the apparent gain achieved during the earlier years of the exemption was wholly factitious and illusory, and is now rapidly in course of being lost under the influence of more normal circumstances.

Comparison of the Progress of the Insurance of Property respectively subject to Duties and exempt from Duties.

	Property insured subject to Duties.			Exempt from Duties, *i.e.*, Farming Stock, &c.		
	Average.	Increase per cent.	Decrease per cent.	Average.	Increase per cent.	Decrease per cent.
2 years - 1835 to 1836	494 millions	4·13	—	39⅛ millions	8·78	—
5 years - 1837 to 1841	549½ „	11·04	—	47 1/10 „	19·61	—
5 years - 1842 to 1846	618½ „	12·75	—	54⅛ „	15·32	—
5 years - 1847 to 1851	662⅛ „	7·09	—	57 7/10 „	6·29	—
5 years - 1852 to 1856	758 98/100 „	14·60	—	57 38/100 „	—	·05
5 years - 1857 to 1861	871½ „	14·80	—	66 „	15·37	—
1 year - 1862	941 38/100 „	8·05 = 40 in 5 years.	—	65 64/100 „	—	·36 = 1·8 in 5 years.

(11.) An analogy is much insisted on by those who advocate a reduction of the duty on fire insurance, which, from its very general admission, requires examination. Recovery of revenue after reduction of taxation;—

The reduction of heavy duties has very commonly been followed by so great an increase in the consumption of the commodities taxed as to replace the revenue produced by the higher duty.

From this kind of experience it is inferred that a reduction of the duty of 200 per cent. on fire insurance would remove a great discouragement to insurance, and, it is expected, would replace

the present revenue, and some even are so confident as to anticipate a great increase of revenue, if the remission of the tax be only carried far enough. Some advise a reduction of the duty to one-half,—a 1*s.* 6*d.* duty; being, as they state it, a cent. per cent. tax. It appears to be a still more prevalent opinion that a 1*s.* duty would be the greatest encouragement to insurance that is compatible with the retention of the present revenue; but there are some persons who advocate a 6*d.* duty as likely to be most beneficial, at the same time in encouraging insurance and in producing revenue.

All these views are tinctured by the exaggeration already referred to (6), the representation that the present duty is a duty of 200 per cent.

They all assume that a great amount of insurance is discouraged by this tax, and appear to make no account of the fact that the great mass of property insurable at common risks, at a premium of 1*s.* 6*d.* per 100*l.* is actually already insured at that very rate which they describe as preventing insurance,—that the whole of the existing mass of insurance is effected at the average rate of 60 per cent. duty on the premium, and that the amount of property in England and Wales, already insured, subject to duty exceeds the nominal amount of 1,007 millions sterling, and probably exceeds in effectual amount (8) 3,000 millions sterling, the nominal amount being above 20 years, the probable effectual amount being about 60 years' purchase of the rack-rental of all the occupied houses and buildings in England and Wales, already exceeds considerably in its nominal amount the value of 50*l.* sterling, and in its probable effectual amount the value of 150*l.* sterling of destructible insurable property for every man, woman, and child of our whole population. They all assume that the possible increase of insurance is indefinite, and that it may in fact be increased indefinitely, in proportion to the reduction of duty.

—distinction between reduction of total cost and of the cost of incidentals;—

But, in truth, there is no financial analogy in the instances of reduced duty referred to in this argument and the reduction now advocated in the duty on fire insurance.

In the first place, all the duties which have sensibly diminished the production, acquisition, or consumption of any objects have borne a considerable proportion to the whole value of those objects. A duty of 200 per. cent. that trebled the total price of a pound of tea or sugar would manifestly make the pound of tea or sugar less possible of attainment to a large class of people. So a duty that trebled the whole price of timber, brick, tile, window glass, other building material, and the site of a house, would make a house at least three times as difficult of production and acquisition, and doubtless reduce the quality and quantity of house-room occupied by all classes. So of all other duties which considerably affect the total cost of objects to the consumers, the remission of such duties will generally facilitate consumption of the objects until the point is reached at which the natural cost price constitutes the only further obstacle to the consumption.

But when an addition of expense only attaches to some minor incident connected with an object, as for instance, the tax for bearing arms on plate or carriages, the effect of the addition of expense is wholly different. No person who is able and is disposed to purchase plate or a carriage will be prevented from carrying out his purpose by the tax, which does not enter into the cost of the plate or the carriage, and which he can avoid altogether if he pleases to dispense with the bearing of arms, and when he has acquired the plate or the carriage, it is not many people, who are inclined to indulge in the fashion or the embellishment, who will forego the gratification for the sake of saving the tax.

So it is with the cost or with a duty attaching to Fire Insurance. The thing in the first place desired and to be acquired is not the policy of insurance, the cost of which is 1*s.* 6*d.*, on which the duty of 3*s.* is so high. The thing desired and to be first acquired is the house itself, the furniture, the clothing, and after that their preservation, the value of which is the 100*l.* sterling, and on which the duty at its utmost extreme is but a 666th part of the value. If this duty did enter into the cost of these objects, it would not be sufficiently sensible to affect their acquisition and consumption. It will scarcely be affirmed that the duty has in fact caused one house the less to be erected, one table or coat the less to be made, purchased, or worn.

If this duty does not affect the production and acquisition of insurable property, it wholly fails in analogy with those other duties referred to which have prevented the production and consumption of the objects to which they attached.

An illustration, much in favour with the opponents of the duty on Fire Insurance, is the effect of the reduction of the postage duty, which having been diminished from an average of 6*d.* or 7*d.* (?) per letter to 1*d.* has in the course of a few years reached the amount it had attained at the higher rate, implying a multiplication of letters by more than six or sevenfold. But in this illustration, it is forgotten that the postage was the whole cost of the carrying of the letter, and the letter could not be sent at a less or greater charge than the postage—that reducing that charge from 7*d.* to 1*d.*, it was immediately possible for any person to write seven letters where he before wrote one, or for seven persons to write letters where only one person wrote before. As no reduction of the duty on insurance could enable any person now having one house to have two or three or six houses, or could enable any person now having no house to acquire one, there is no analogy in the cases, there is no show of any probability that the proposed rates of duty would replace the present revenue, and the illustration is wholly beside the question as to the probable effect of a reduction of duties on Fire Insurance.

If the remission of the insurance duty, 3*s.* in the 100*l.* insured, would not encourage the multiplication, acquisition, use, and consumption of houses, furniture, apparel, stock in trade, &c., then the increase of insurance prognosticated must necessarily take

—assumed value of property insurable but uninsured;—

place on the destructible property otherwise existing, and supposed to be now excluded from the benefit of insurance by the present pressure of this tax. We have seen reason to believe that the bulk of destructible and insurable property is in fact already insured (8); but supposing, for the sake of illustration, that it is not so, it remains to see what is the value of combustible property which these prophecies assume to be the proper existing object of insurance, and now deprived of that benefit by the repressive operation of this duty.

The present nominal amount insured on destructible property subject to duty is 941$\frac{4}{10}$ millions sterling, which represents the insurances at $\frac{2}{3}$rds value the sum of 1,212$\frac{1}{10}$ millions sterling value of destructible value now insured subject to duty. If a 1*s.* 6*d.* duty would replace the present revenue, the advocates of the reduction assume that, instead of 1,212$\frac{1}{10}$ millions sterling value of destructible property now insured subject to duty, 2,424$\frac{2}{10}$ millions (exclusively of all farming stock) are insurable, and would, but for this duty, now be insured, which is equal to about forty years' purchase of the rack-rental of all the occupied houses and buildings in England and Wales, and would give for every man, woman, and child in the country, besides all agricultural stock, above 121*l.* sterling value in property destructible by fire.

If a 1*s.* duty would replace the present revenue, then we must assume on the same basis the existence, exclusively of agricultural stock, of 3,626$\frac{3}{10}$ millions sterling of destructible and insurable values equal to about seventy-two years' purchase of the rack-rental of all occupied houses and buildings, and giving, in addition to all agricultural stock, an average of 181*l.* sterling value of destructible property for every man, woman, and child in the country.

If a 6*d.* duty would replace the present revenue, the assumption must be of 7,272$\frac{6}{10}$ millions sterling of destructible insurable property, in addition to all farm stock, equal to about 144 years' purchase of the rack-rental of all occupied houses and buildings, and above 362*l.* sterling value of combustible property, in addition to all farm stock, for every man, woman, and child in England and Wales.

When it is remembered that the insurance of two-thirds of the true value is higher than the common average, and that this only applies to houses and household furniture, while the nominal insurance of stock in trade is probably less than a twelfth part of the effectual insurance which it covers, and that the total effectual insurance now covered by 941 millions sterling, is moderately estimated at 3,000 millions sterling; then it follows that those who prognosticate that reduced duties would replace the present revenue must necessarily assume the existence of about $2\frac{1}{2}$ times the amount of destructible property calculated in the previous instances. For instance, if a duty of 1*s.* would replace the present duty, they assume the existence of 9,065 millions sterling value of destructible and insurable property in England and Wales equal to 180 years purchase of the rack rental of all

occupied houses and buildings, and giving, in addition to all agricultural stock, an average of 452*l.* sterling value of destructible property for every man, woman, and child in the country.

It can scarcely be supposed that those who promise such effects to ensue from a reduction of the duty can have examined those necessary assumptions on which their conclusions must consciously or unconsciously be grounded; but it is incumbent on them either to support these assumptions or to abandon their prognosticications.

—effects of remission or taxation distinct from those of increase of property.

One further remark only appears to be necessary under this head—that the replacement of revenue promised as the effect of a reduction of duty must not be confounded (as is sometimes done in this part of the discussion) with the increase of revenue arising from the natural increase of property. Between 1829 and 1862, the revenue, at a duty of 3*s.*, has doubled. Doubtless if in the year 1829 the duty had been reduced from 3*s.* to 1*s.* 6*d.*, the revenue in 1862 would have again become equal to that of 1821. Probably the next 32 years may again double the produce of this duty, and would, with a duty of 1*s.* 6*d.*, replace the present revenue; but this is obviously a wholly different result from that promised by the advocates of the reduction, in no way connected with their views of the repressive operation of the present duty, or the encouragement which its remission would give to the practice of insurance.

Recommendation of compulsory "average" insurance;—

(12.) An alteration of the duty on fire insurance has been proposed, which involves also an adoption of a change in the practice itself of fire insurance, and the advocates of this change recommend, as the preferable course, that this change of practice should be made compulsory by the law.

The change recommended consists in the compulsory adoption of the practice universally of insurance "on average," in exclusion of the practice which is now by the free choice and unbiassed preference of all parties become general in the United Kingdom of insurance "in gross."

—insurance "in gross;"—

The prevailing practice of fire insurance, "insurance in gross," is this:—The owner of property considers what part of his property is destructible by fire, what part is not so, and what is the certain or probable salvage in case of fire. He determines for himself what is the value which it is prudent to insure; he insures that, and does not insure the rest. He pays a premium on the sum he insures, and he is entitled, on an occurrence of a loss by fire, to all the value destroyed up to the extreme amount which he has insured. This is, in the United Kingdom, the universal system of insurance where the property to be insured is commonly kept on the same premises, and not moved about from shed to shed, shop to shop, warehouse to warehouse, as many goods in various trades are.

Of course, as under this plan none but destructible property is insured, the premium fixed by experience of the losses incurred

under the system are the premiums of insurance of destructible property, and are proportionally higher than the premiums would be on a nugatory practice of pretending to insure indestructible property; but they are most probably only the just premiums ascertained by experiment under effectual competition as sufficient to insure destructible property. At all events it is wholly at the disposal of the Insurers to insure "in gross" or not to do so, and to attach whatever conditions, and to fix whatever prices they think fit, to such insurance, whether to encourage or discourage it, or to protect or compensate themselves against any disadvantage to which the system, voluntarily devised and adopted by their predecessors, may be found to expose them.

—insurance "on average;"

The practice of insurance "on average," now recently recommended for adoption in preference, is this:—The person seeking to insure is not allowed to distinguish for himself the destructible from the indestructible portion of the property to be insured. Whatever sum he insures is to apply equally to the indestructible as well as the destructible portion; and the contract of insurance is to this effect, that in case of loss by fire he is only entitled to be paid a sum which bears such a proportion to the whole loss actually incurred as the sum insured bears to the total value of the property. If 100*l.* be insured, and a loss occurs of 100*l.*, and it be then ascertained by valuation that the whole property was worth 300*l.*, the owner receives not the 100*l.* lost, but only 33*l.* He is, in the usual words of the contract, a partner with the insurers himself for two-thirds of the risks, and they for the other one-third. It is only in case he insures the whole value, indestructible as well as destructible, of his property, the whole 300*l.*, that he is entitled to recover his whole loss.

The owner on this plan always makes a blind bargain. The valuation of his total property is not made till after the loss. The chief term in the proportion by which his share in the partnership of loss is to be determined is never known till the loss has been actually incurred, and both the valuations of the entire property and of the loss have been made. Before these valuations neither the owner nor the insurer knows what sum the one insures and the other is insured for; all that is certain is this, that the owner who does not insure the value of the indestructible part of the property can never, in any case, recover the whole of his actual loss; can only know that, whatever occurs, he must be a loser, and can never be covered for any loss, however large or however small.

Of course, a contract of insurance which affects to insure what cannot be destroyed, and can never really become a ground of claim or payment, could, but for the cost of the paper on which such a contract is written, and of clerkship, and the costs of the insurance establishment, and the cost of the valuation of the indestructible property, be undertaken for no premium at all; and to the extent that any contract affects to cover indestructible property, as no benefit is conferred by it and no risk is incurred under it, no risk ought to be charged for, and the owner should

pay no premium, and the charge for paper, clerkage, establishment, and valuation are purely absurdities, which can only be approved by those who justify the receipt of pay for doing nothing at all. But when all these expenses about this visionary insurance have been paid, it is still possible that an insurance which, affecting to insure 300*l.*, and which only involves a risk at the maximum of 100*l.*, on an entire destruction of the destructible property, and in all lesser losses of a third only of the actual loss, may be effected for little more than one-third of the premium necessary effectually to insure an actual 300*l.*, and the actual loss incurred in all cases up to that amount. The cheapness of an "average insurance" is manifestly only delusive. The superfluous expenses about the indestructible portions of the property must make such a contract, in effect, a dear one. But, because under such a system, the premium may be made to appear low, without really being so, it is supposed that a great many people might be deluded into the purchase of an illusory insurance, who cannot be induced to insure at premiums necessary to pay for actual, certain, and effectual insurance. It is even proposed to make the system of average compulsory on both the insurers and the insured; to compel those who now only insure what they may lose to insure also what they cannot lose; and to prevent the Companies henceforth from offering for sale the policies their predecessors invented, by which certain unconditional and effectual insurance was offered to customers for a certain known price; and it is prophesied that if this compulsion is imposed on both parties, the purchasers of policies will insure to a much greater extent than they do in their present liberty, and that the amount of insurance will be proportionally increased, and the amount of the revenue, at a proportionately reduced rate of duty, shall not fall off.

— experience of "average" abroad;—

It is even said that abroad, where insurance on average prevails, the proportion of insurance greatly exceeds that of England. The experience of insurance in France is especially cited by those who recommend the compulsory enforcement of "average" as proving the beneficial operation of the obligation to insure under that condition. More especially they refer to the following supposed facts, viz.:—

1. The extrordinarily rapid progress of Fire Insurance in France,—it having taken its rise in the year 1816, and having reached in 1855 the sum of 1,236,000,000*l.* in proprietary companies, and the estimated sum of 480,000,000*l.* in mutual companies, making together the estimated sum of 1,800,000,000*l.*, which is represented as being an amount of insurance twice as great as the amount 844,252,857*l.* insured in the same year in England and Wales as the result of 180 years' efforts and experience.

2. The cheapness of insurance in France provided under the system of average.

The public is indebted to the industry with which Mr. Samuel Brown has made use of his professional opportunities to gather together the most complete mass of connected information upon

the progress of insurance in Europe and Asia that has ever yet been accessible. As Mr. Brown is eminent amongst the persons recommending a reduction of the per-centage duty, and the making of the condition of "average" compulsory as a means of compelling an increase of insurance, it will be most safe to adopt the information put forth by him in support of his own conclusion.*

As to the rapid progress of insurance in France since its commencement, there can be no dispute. The doubt is whether it is justly accounted for when it is attributed to the operation of the compulsory condition of "average." The true explanation is more probably to be found in the entire circumstances of its introduction. In 1816 insurance in England had in 140 years struggled through all the difficulties involved in the ignorance of its promoters, and the ignorance of the general public, the exorbitant charges for insurance, originally 2*l.* 10*s.* for every 100*l.* of the best property insured (now 1*s.* 6*d.*), and often as disastrously low as repulsively high, and all the difficulties involved in the invention of a machinery and the creation of an agency for which in early times very few facilities existed. In 1816 the system had in England reached its perfection in all its branches, and was susceptible of no material improvement, nor of any advance, but by the slow increase of insurable property and the stimulus of competition. All this ripe experience was transferred at once without occasion for any tentative experiment by the agency of skilful practical Englishmen into France. At the same time all France was perfectly well prepared for the reception of the matured system. The whole land had a cultivable surface four times as great as that of England and Wales, tilled by a population twice as large, and this land was divided amongst more than three millions of small proprietors, who, unlike our labouring class, all were the possessors of crops susceptible of destruction by fire, and requiring the benefit of insurance in a much greater degree than the produce of England ever did. For the French cultivator universally suffers a great disadvantage, especially as to his cereal produce, in the fact that the minute division of property in the land makes the pillage of ricks and mows and stacks standing in the field so easy, that the cultivator is under the necessity of threshing out his crops immediately after harvest, and storing them for safety in his granary. This is a part of the dwelling house, or within its precinct, and instead of the dwelling house of the husbandman standing alone, as is common in England, it is situated in a village, in the construction and roofing of which timber and thatch were used in a larger proportion than in England, and where a fire once begun spread with a rapidity and destructiveness long since unknown in England. To these strong inducements to the great mass of proprietors and tenants in France to welcome at once a system

* See the Papers by Mr. Brown, on the Progress of Fire Insurance, in the Journal of the Statistical Society, vol. 20. p. 135. and in the Assurance Magazine, vol. 7. 1259.

of insurance recommended by the experience of England, of the prosperity of which very exaggerated ideas were generally entertained, is to be added unequalled facilities in providing an agency to carry it out into the remotest rural districts. The name and address of any mayor of every one of the 39,000 communes of France was obtainable for the asking in Paris. The offer of an Agency to a mayor, or on his declining it to one of his adjoints, was in almost all cases highly acceptable, the honour of the appointment being looked on as almost equal to that of a public office, and the profits very welcome to so thrifty a people. The slow communications, the clumsy transmission of goods by roulage, caused proportionally large trade stocks to be kept long on hand, and increased the danger of destruction and the extent of insurance of commercial risks greatly out of proportion to the annual importance of the business done. All these circumstances naturally and satisfactorily account for the instant adoption in all the populations of France, of the matured system of Fire Insurance when once offered to them; and it would have been very far from surprising, if, instead of 40 years, 20 years had sufficed to bring it into operation to an extent quite equal to its extent in England.

But besides these natural advantages for the introduction of Fire Insurance into France, certain factitious legal necessities compel an exaggeration of its apparent amount in France, just as a certain liberty in England to mould contracts to the will of the parties conceal its real and effective amount in England. In England an insurance on two-thirds of the value effectually insures that value from loss by fire; and every 100*l.* insured represents at least 150*l.*, and in farming stock 200*l.* or 300*l.* In France every 100*l.* worth of destructible and really insurable property is represented by at least a triple insurance, covering indestructible and in truth uninsurable property, and this is again sometimes doubled and sometimes trebled by other operations which the state of the law has suggested, if it has not compelled them. The law, which universally obtained admission throughout Europe, England included, by which all persons concerned in a common risk at sea contributed proportionally to any loss suffered by any one of them, was by the French Code extended undistinguishably to all insurances, while in England, by the free preference of the Insurance Companies and of purchasers of policies, it had been usually abandoned for nearly 100 years. The French Civil Code likewise petrified the equally universal law of Europe, including that of England, by which every person was bound to compensate his neighbour for any destruction caused by his own imprudence or negligence; and made any tenant of any building answerable for all destruction by fire, unless he could prove that it happened by accident, or fault of construction, or was communicated from an adjoining house. The fact is, that the condition of "average," where it is adopted voluntarily or compulsory, compels the insurance of all the indestructible portions of a property, and is commonly estimated to compel an insurance of an amount three

times as great as the usual practice of insurance "in gross" does in England. The two other provisions of the Code induce persons to insure, not only an indemnity of loss to themselves, but against loss by their neighbours and their lessors. Thus A insures against loss of his own house and furniture, and against his liability to compensate B on his right hand and C on his left. B does the same for himself, and A and C. C does the same for himself, and A and B. To the extent that this is done, a property is insured three times over; and to this extent a sum which on "average" insurance commonly represents a triple amount of the real risk and the real insurance, is again multiplied many fold, in proportion to the number of neighbouring proprietors taken into view. It is not known to what proportionate extent these last branches of insurance, known as "risque locatif" and "le recours des voisins" extend, or to what extent therefore they serve to exaggerate the apparent amount of insurance in France; but they undoubtedly add something to the effect of the fallacious appearance produced by the universal operation of the condition of average. Leaving these, however, out of consideration, we have to reduce for "average" the reported amount of insurance in France in 1855, 1,800,000,000*l.*, to about one-third of its amount, or 600,000,000*l.*, in a country of four times the extent of England and Wales. As in England and Wales insurance on two-thirds of the value is effective insurance on all properties, and one-third on agricultural property, the return of property in England and Wales insured in 1855 has for the purpose of a just comparison to be increased in proportion, viz., for farm insurances 58,902,257*l.* to 176,706,771*l.*, for other insurances 785,350,600*l.* to 1,047,134,133*l.*, making together 1,223,840,900*l.* effectually insured in England and Wales in the same year. So far then is the true progress of insurance in France from being astonishing that it is rather a just ground of wonder that so populous and rich a country, with such necessities for insurance, under circumstances so favourable to its extension, should in 40 years have not attained to one-half of the amount of effectual fire insurance attained in England and Wales. If "the condition of average" is an effective cause any way, it is to be inferred from an examination of these facts that it must have operated in France rather to discourage and retard than to accelerate the practice of insurance against loss by fire.

Secondly, as to the alleged cheapness of insurance in France caused by the system of "average,"—the apparent but deceptious cheapness of insurance may allure the unwary, but it cannot be put forward as a real recommendation, being deceptious, but can only be recommended as a good trick of trade to obtain custom on false grounds when the undisguised truth fails to obtain it.

No doubt an "average" insurance of safe and indestructible property can be sold for one-third or less than the cost of an effective insurance of the amount of only probable destruction. No doubt this apparent cheapness can be still further reduced in appearance, and very profitably to the insurers, when they get

multiplied premiums for one and the same risk, and accordingly the insurance of the "risque locatif" is offered at one-third of the price of ordinary insurance, and the indemnity of the "recours des voisins" at one fourth. Premiums for insurance of such risks as they become general, become premiums for insurance from illusory risks, or for no insurance at all. There is no means of making a comparison worthy of any trust of these illusory insurances on non-existent risks with our English system of unconditional, unqualified, effective insurance, and the pretended comparison of such wholly disparate things is of no value or effect whatever in this discussion.

—experience of "average" in England;

It is not by mere accident, nor for want of light or experience, that the system of insurance in gross has been adopted in England, where it is applicable, and insurance on average rejected in every case, except when it is inevitable. Our first acquaintance with insurance was with Marine and Mercantile Insurance. The whole practice, law, and doctrine of "average" was developed originally in application to losses at sea, and to the proportionate shares of all owners of ship and cargo to such losses.* When insurers became substituted for these owners, and undertook to bear the latter harmless from their respective losses,—neither more nor less,—this principle of "average" was necessarily imported as a portion of the system of marine insurance. The doctrine thus imported has never been abandoned, and we, of all

* The doctrine was matured and spread through the Mediterranean States at least as early as the time of the Rhodian Maritime Code, whence, through the Roman Law, into which it was incorporated more than 2,000 years ago, it became a part of the Mercantile Law of every maritime country. See on this subject, and that of salvage at sea, the whole chapter De Lege Rhodia de Jactu, Dig. xiv. 2, the doctrines of which are literally reproduced in the very numerous decisions of our own Courts in cases raised at the same time when insurance was being introduced into England.

This is Gravina's Summary of the Doctrine of Mercantile "average" of the Rhodian Laws.—"Ex omnibus autem Rhodiis legibus, hujus ad nos capitis integra sententia pervenit, quo continetur, ut si ventorum vi, aut imbribus tempestas cooriatur, unde navis in periculo versetur, quo ut eximatur oporteat eam levare, atque jactura mercium exonerare; mercium projectarum domino damnum illud a dominus mercium conservatarum pro rata omnium, ipsomet etiam nauta contribuente, sarciatur: * * * * In rationem autem contributionis venit etiam portio ipsarum mercium jactarum; ut earum dominus tanto minus a ceteris exigat, quanto pro rata jactarum oneratur mercium. Quamobrem si duo singuli centum haberent in mercibus; Cajus jactarum mercium dominus ducentum; Cajus amissis mercibus auferet a singulis quinquaginta, et naufragio amittet altera centum; quoniam tantundem ille habebat in mercibus amissis, quantam illi duo in servatis. Unde sicuti portio Caji, quæ erat ducentum, superabat portionem singulorum, quæ erat centum: eadem proportione post naufragium portio Caji, quæ est centum, superabit portionem singulorum, quæ est quinquaginta, ut tam ante, quam post naufragium, portio Caji dimidio superet portionem singulorum. Contra si Cajus merces projecerit, quæ valerect quinquaginta; unus autem et alter servarint proprias cujusque centum æstimatas, Cajus damnum accipiet in decem: duo vero illi duplum quisque contribuent, pro singulis, nempe viginti, ut qua proportione quinquaginta illa unius respondebant singulorum centenis. eadem ratione quadraginta ejusdem respondeant singulorum octogenis."—Origg. J. C. III. cxi.

Manifestly the liability of the master of the ship and of all the owners of the cargo, under the ancient laws of Rhodes, was one of "Mutual Insurance" against special risks of the sea, on "the Condition of Average," and with a "Liability Limited" by the value of their several investments in ship and cargo; a contract of insurance with all the most modern improvements, actual and projected.

countries, as the most nautical and mercantile, and the most concerned in all forms of insurance, by necessity, have, since insurance by policy was first devised, had the most to do with it, and are most familiar with it in all its bearings and applications. Out of these forms of marine and mercantile insurance arose with us, as in other countries, the practice of ordinary fire insurance, with this difference, that we have deliberately modified the practice, knowingly rejecting the system of "average" when it is less applicable, and keeping it only when it is not to be dispensed with. The Insurance Companies, with full knowledge of its advantages and disadvantages, under no compulsion whatsoever, and no inducement but the expectation of increasing their business by making insurances more acceptable to their customers in proportion as they removed all occasions for doubt and dispute, and made assurance sure, deliberately offered to purchasers policies in gross, and their purchasers, without other compulsion or influence except the fact that the companies by degrees only offered for sale policies of insurance in gross, accepted the change. The assertion that the present undistinguishing duty, by pressing more heavily on "average" insurance, has prevented or discouraged its adoption, is not correct; the true fact being, that till the year 1782 there was no duty that could possibly have any such effect, and that it was in the earlier part of that century that this system was rejected, and the system now in use adopted, by the simple unbiassed sense of convenience of both owners and insurers.

If, now, the system of insurance in gross is found to operate to the disadvantage of the companies in any respect, it is, as it always has been in England, perfectly at their option to grant policies of insurance in gross only on such terms and conditions, as to price, or proportion of insured to uninsured property at risk, as their view of their own interest may dictate. For the law to restrict the present liberty of all parties for the sake of forcing a delusive appearance of increased insurance by making the condition of average insurance compulsory would be to fly in the face of a long experience, and a deliberate and unbiassed judgment, in a matter in which the sense of the people concerned on both sides is the best test of utility.

But the present experience in England of the average system also seems to be conclusive against any compulsory extension, or any artificial financial encouragement of it. It is necessarily applied in the cases where goods to be insured frequently change their place, in the course of storage, manufacture, and the like operations; and the law expressly provides (9 Geo. 4. c. 3.) for these cases. In the case of goods so situated, it is the law itself and the insurers who enforce, and not the purchasers of policies who desire or approve the application of "the average condition." But though necessary in this class of cases, it is a constant cause of difficulty, and a frequent one of dissatisfaction; it is said, by officers of the largest companies, that, but for peculiar

and costly arrangements, it would not be carried out, that the vast fire insurance business of Liverpool could not be undertaken but by means of an expensive "committee of average," organized and maintained in that town by the London companies for this especial purpose. Some of the offices insuring the greatest amount of agricultural property have systematically made known to all their farming customers the lower rate (one-third lower) at which an assurance is effected "on average;" but, in one of the greatest of these offices not one average policy could be found, and in another the practice had, to the small amount to which it had obtained, been found so unsatisfactory that, in cases of dispute, the office had surrendered all its covenanted advantages under the contract, and was averse, on this account only, to the issue of any farming policies containing this condition.

Some more special reasons are put forward for the adoption of the average system.

Special reasons for adoption of "average" insurance;—

It is urged that owners, under the system of insurance in gross, unfairly pick out of their property the hazardous portions, giving to the insurers only the dangerous part to insure, withholding from them all share in the safe and better part. But this complaint appears to ignore the very nature and object of fire insurance, which is not to insure from loss what is by its nature safe from destruction, but is to make men's fortunes secure, and their minds easy in respect of that which is in jeopardy of fire. An insurance to insure incombustibles from fire would be a self-contradiction. And as the hardship on the insurers of having none but destructible property to insure it must in reality amount to nothing, inasmuch as their premiums, founded on experience of the losses incurred under this very system of insurance, are proportionally high, and are admitted to be at least fairly profitable, being premiums for entire insurance against loss, and would be just as much lower than they now are if the system were altered so as to make the seeming insurance only a partial insurance against the loss, or in any degree an inoperative and nugatory insurance of indestructible property.

—fairness to the insurers;—

—"average" converts the owners into a "fire police."

Another reason offered is that insurance on average, making the owner a partner in the risk, makes him interested in saving the insured property when in danger from fire, and so converts the owners themselves into an excellent fire police. But this reasoning somewhat conflicts with the general reasoning by which the change is justified, namely, that the tendency of the "average" system is to compel owners to insure the whole amount of their property. Instead of operating to compel all persons to insure the whole of their property, in which case under the average system they would recover the whole of their loss, and be wholly uninterested pecuniarily in the salvage, this recomendation of the average system assumes that owners will under that system do as owners do under the system of insurance in gross,—insure for a part only of the whole value of the property. It is clear that so far as the average plan induced owners to insure the whole value,

this argument would entirely fail, while so far as it would hold good of partial insurance under that plan, it holds good of all under-insurances under every possible system. In its principle, this is an argument against all insurance whatsoever, as diminishing the strength of the motives of the owner to save his property. But it is a fact testified generally by the officers of insurance companies, that all honest owners under the present system of insurance in gross do exert themselves to the utmost to save their property from fire, and the experience is almost invariable that honest owners fully insured, who can save nothing for themselves, constantly save all that it is possible to save. As to the fraudulent insured, who propose to make a gain by their apparent loss, they as a rule do insure to more than the full value of their property. They are interested in its entire destruction, and in effacing every vestige which would afford a trace of their fraud. But this motive for insuring fully, and for effecting a total destruction, operates equally under the system of average insurance as of insurance in gross.

Recapitulation as to "average."

Much more is to be urged against the change; but what has been said, seeming of itself to be conclusive, may suffice. On the whole, it would appear that the system of insurance on average has been tried in England under favourable circumstances, and has been, without the bias of any artificial motive, retained only where it is applicable, and for the rest spontaneously rejected for a better and more intelligible and satisfactory system; that the system is fraught with the uncertainty which it is the very object of all insurance to get rid of, is wasteful in as far as the processes it involves are unnecessary, or only made necessary by the fictitious character of the contract; that the pretended cheapness of the premium is an illusion, inasmuch as the system must inevitably be more expensive than insurance in gross, and the insurance contracted for is to more than the extent of the apparent difference of price nominal and not actual; that the present revenue could only be sustained by an apparent but delusive increase of insurance; but that as a real deterioration of the value of insurance would be effected by the change, a reduction of effectual insurance is the more probable effect, in which case the present revenue can only be maintained by a real increase of the burden, however it may be disguised.

Interests of insurance companies.

(13.) The preceding remarks have been confined to the consideration of the public interests in the question, first, in respect to the very general interest of the public in fire insurance and as payers of the duties; and, secondly, as involved in the maintenance of a necessary revenue by the least objectionable impositions. The peculiar interests of fire insurance companies and other insurers are only secondary, and cannot be placed in the same line. If the present duties be advantageous to the public, their direct effect on insurers is immaterial; and if they be disadvantageous to the latter, the disadvantage, whatever it be,

whatever shape it take, will be repaid by the general prosperity of the business and the rate of premiums.

Still the fact is not unworthy of notice, that the present duties are on the whole satisfactory to those who carry on the business of insurers. Few of them have objected or do object to these duties; and those who do so object are more than balanced by others, who find special trading reasons for their maintenance. It is generally those who seek to establish or enlarge an insurance business who view these duties as an obstacle, and represent them as favouring monopoly, and as inimical to the practice of insurance. Most of the companies, on the other hand, which are well established and in possession of good business, appear to be content with the operation of the duties. In fact, these duties do constitute an obstacle to the one class and a facility to the other.

The allowance on the payment of the duties of four per cent. in London and five per cent. in the country for the collection and prompt payment is to these companies who pay the duty within the quarter a source of profit which neither appears to be added to their customers' premiums nor abstracted from their own revenue. On the whole it is such a sum as enables every company with a large business to pay the cost of their country agency, an indispensable means of success to every Fire Insurance Company. A less duty, involving a proportionally less discount, would compel the companies to raise their premiums or to encroach on their present rate of profits. They, therefore, find the present system a convenience and facilitation of their business.

But this advantage to established companies is relatively a disadvantage to new ones, who, till they have acquired a sufficient business to pay their agency by this discount, must be contented with an inferior agency, or provide for an efficient one out of capital or premiums. Still, this would be no objection to new enterprises, commenced with sufficient bonâ fide capital, the expense of working through this period being a legitimate application of that capital, and a just foundation of future profits. The effectual restraint is upon speculative enterprises started without sufficient capital to make these advances; and the present system of duty and discount is therefore looked on by most of the existing companies as a beneficial check upon merely speculative enterprises, and some security to the public that a company undertaking insurauce has the command at least of some of the necessary capital.

RECAPITULATION.

(14.) It is thus to be seen that the Per-centage Duty on Fire Insurance is a tax now (1862) producing a revenue from England and Wales of 1,412,079*l.* (and including Scotland and Ireland, of 1,609,844*l.* yearly); a revenue which has more than doubled itself (notwithstanding the exemption of agricultural produce and farming stock) in thirty-two years, and is at the present time making a more rapid progress than ever, the total annual revenue from this duty having increased in England and Wales alone by

200,000*l.* in the course of the last eight years, and by 101,000*l.* in the course of the last three years. Such an improvement in an old established source of revenue scarcely has a parallel, and, in a financial point of view, should dispel the notion, if it were seriously entertained, that for the purpose of improving the present revenue or its future prospects any change in the imposition of the duty can be required.

This branch of revenue is collected at the charge of four per cent., and a maximum of five per cent., without loss or evasion, and without occasion for appeal; and as an incidental to an existing revenue establishment, involving quite an inconsiderable increase of its staff, none of which, however, could be dispensed with, whatever remission of duty might be effected, short of its entire abrogation.

It is seen that the duty falls entirely on realized property, whether of the permanent or consumeable kinds, never by any possibility rising to more than $\frac{3}{100}$ths of a penny on each pound sterling of value, even on the most permanent property, and on commodities of common consumption very rarely adding an 8,000th part to their cost; being sums inappreciable in the cost of all commodities, and without any sensible influence in checking production, trade, or accumulation.

It is seen that under the burden of this duty the practice of fire insurance has increased and is increasing in the same measure as the tax itself; that the burden is relatively the lightest where the natural cost of insurance is heaviest and the property least able to bear the burden, and only appears to be comparatively heavy where the cost of insurance is lightest and the property most valuable and least oppressed by the burden; that the natural proportion of insurance to destructible property has, probably, for a long time past, been nearly reached, being now as 65*l.* of such property insured for every man, woman, and child, and that the amount of insurance is probably hereafter to be extended chiefly by the natural increase of insurable property itself, and not by the abrogation or reduction of this duty; and that, in fact, insurance subject to the whole burden of the tax has, without special or extraordinary stimulants, increased, in the whole period since 1833, at the annual rate of 7·3 per cent., whilst agricultural insurance, wholly exempted from the tax, has under extraordinary extrinsic and factitious encouragements, increased only at the annual rate of 2·7 per cent.

It does not, therefore, appear that this tax is liable to peculiar objection as a tax on prudence or as a preventive of insurance, least of all that it is so in those cases in which insurance is most difficult and most desirable.

It is not made to appear that the amount of revenue derived from this duty can be conveniently spared, or that any other tax as productive at present, or as promising for the future, as little burdensome to industry or property, as little annoying in assessment or collection, or more popular, has been suggested as proper

to be substituted for this tax, or to be retained in order that this may be abrogated.

It appears, then, that all the known facts and reasonings concur in favour of retaining the duty at its full present rate, and that the only valid objection to it as now imposed is the present useless and unjust exemption of agricultural insurances—an injustice the allegation of which constitutes the one sole assertion in the numerous petitions presented to Parliament for the repeal or reduction of the duty, that on examination is found to be sustainable, and which would be properly redressed, not by abrogating a good tax, but by abolishing an unjustifiable exemption.

I have the honour to be,
Sir,
Your most faithful
and obedient Servant,
GEORGE COODE.

POSTSCRIPT

A Form of Petition has been numerously signed and presented to Parliament, praying for the repeal or reduction of the duties on Fire Insurances. It may be useful to point out in detail the inaccuracy of all but one of the allegations contained in it, and the just conclusion to which that one allegation properly points.

The terms of the Petition are as follows:—

"To the Honourable the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled:—

"*The humble Petition of the undersigned Merchants, Manufacturers, and Traders of the*_____

"SHEWETH,

"That your petitioners consider that a duty of three shillings per "cent. per annum on Fire Insurances, amounting, in most instances, "to two hundred per cent. on the charge for risk, is oppressive on "the mercantile and prudential portion of the community; and that "its effects are to prevent insurances in many cases altogether, while, "in other instances, insurances are effected only on the *minimum*, "instead of the *maximum* value of the property.

"That the object of the Government of this country should be, to "encourage every prudential act that may tell on the welfare of the "people; but, that the operation of this duty induces recklessness, by "its enormous annual charge on the manufacturing, trading, com-"mercial, and other portions of the community.

"That in consequence of this excessive duty, not more than one-"third of the insurable property of this country is protected from loss "by fire.

"That the amount of farm stock insured in the various offices of "this country exceeded, in the year 1859, the sum of seventy-four "millions sterling, paying no duty; and your petitioners consider that "no sufficient reason can be stated to justify the fact, that one portion "of Her Majesty's subjects should pay an annual duty of two hun-"dred per cent., while another section is altogether exempt from the "operation of this excessive and impolitic impost.

"Your petitioners, therefore, humbly pray your Honourable House "will immediately take measures for the repeal or the reduction of "the duty on Fire Insurances, injuriously pressing, as it does, on the "mercantile, commercial, and prudential portion of the community.

"And your Petitioners will ever pray, etc."

"—a duty of three shillings per cent. per annum on Fire Insu-"ances, amounting in most instances to 200 per cent. on the "charge for risk—"

The duty of 200 per cent. on Fire Insurances only applies to the best class of London houses insured at the lowest risks, for which alone the Companies' price or premium is so low as 1*s.* 6*d.* per 100*l.* The average premium is 5*s.* per 100*l.* on which the duty is only 60 per cent. Report (6.)

" —is oppressive on the mercantile and prudential portion of the " community—"

The tax operates only temporarily on the mercantile portion of the community, being finally paid by the consumer of the goods insured, the premium of insurance being one of the expenses of distribution. Report (5.)

So far from being oppressive while it rests on the mercantile man, it rarely amounts to $\frac{1}{8000}$th part of the cost of the goods insured. Report (4.)

As to its being oppressive on the prudential portion of the community, all taxes must necessarily and inevitably press on them chiefly, as the only producers and preservers of taxable wealth. But if a tax which in no case reaches $\frac{1}{667}$th part of the value of their property destructible by fire, or one-third of a penny on each pound sterling of value insured, is to be considered as too oppressive on the prudential portion of the community, that is to say, on the possessors of wealth, it would be impossible to raise any tax of any national use from the only portion of the community who could by any possibility pay it. Report (4.)

"—its effects are to prevent insurance in many cases altogether"—

No single instance of this operation has ever been pointed out.

There is scarcely any property insurable at 1*s.* 6*d.*, on which the tax is 200*l.* per cent., which can now be discovered remaining uninsured.

The only considerable amount of property that can be discovered uninsured, is the property that is of so hazardous a character as to be uninsurable, or only insurable at enormous premiums, on which the duty is an inconsiderable per-centage, and the still larger amount of small properties under 300*l.* in value, which the Insurance Companies, by their own intentional surcharges, shut out from insurance. Report (8.)

"—while, in other instances, insurances are effected only on the " *minimum* instead of the *maximum* value of the property —"

What is meant is, that people only insure such part of their property as they judge to be exposed to destruction by fire, and do not insure the whole value of their property, of their sites, foundations, basements and cellars, of the brick, stone, or iron about their houses, or of other indestructible or easily secured parts of their property. It would be equally foolish to pay either duty or premium for insuring these, and if the duty were repealed the absurdity would still remain the same of paying a premium to insure what is here called the maximum value, that is, the whole value of the property, indestructible as well as destructible, and nobody would practice it then more than now. Report (8).

" —the object of the Government of this country should be to " encourage every prudential act that may tell on the welfare of " the people—"

The object of every Government should rather be to let prudence take care of itself. It will assuredly, if left to itself,

without Government encouragement, and better without it than with it, tell on the welfare of all.

But the Government, do what it will, can only tax the results of prudential and beneficial exertion. Imprudent and pernicious agencies produce no fund for taxation. It is a mere dream that wisdom and virtue can be encouraged by Government by being allowed to go untaxed, and only imprudence and vice be taxed for its maintenance. Report (7.)

" —but the operation of this duty induces recklessness—"

The meaning must be what is expressed before, that people are by this duty discouraged from insuring. The fact is not to be lightly assumed as if it were self-evident. The real evidence is to the contrary, namely, that nearly all the insurable property that exists, and nearly all that the Companies will undertake to insure, is now in fact insured. Report (8.)

" —by its enormous annual charge on the manufacturing, trading,
" commercial, and other portions of the community—"

" The enormous charge " is one that in any case even of the most permanent property insurable at the lowest premium of 1*s.* 6*d.* per cent., can never equal $\frac{1}{3}$rd of a penny on the value of one pound sterling.

But on the "manufacturing, trading, and commercial classes," the charge of the duty does not rest at all. Their temporary providing of the tax until their customers repay them is an advance or temporary investment that rarely amounts to $\frac{1}{8000}$th part of the prime cost of any commodity. Report (4.)

" —in consequence of this excessive duty, not more than one-third
" of the insurable property of the country is protected from loss
" by fire."

As to the " excessiveness of the duty," see above.

The extent to which fires and losses by fire may occur cannot be affected either by insurance or by a duty on it. No property is " protected " by insurance " from loss by fire." All that insurance can do is to reimburse the loss after it is suffered.

As to the assertion that " not more than one third " of the insurable property is insured, it is wholly unsupported by any known facts. The experience of the Fire Engine Establishment shews that from $\frac{1}{5}$th to $\frac{1}{6}$th only of the recorded fires in the metropolis damage or destroy uninsured property; and that the great mass of these uninsured properties are of very inferior value, including that which is wholly uninsurable on account of its hazardous character, and, in a still greater degree, properties of any value under 300*l.* the insurance of which the Companies themselves discourage. There is neither evidence nor reason to countenance the supposition that in value these constitute any considerable, or any but a very small fractional part of the property actually insured. There is even less reason to believe that the duty has any appreciable effect in preventing the insurance of such property, which is excluded from this protection by its own incurable

hazardousness and the prudent commercial policy of the Insurance Companies. Report (8.)

"That the amount of farm stock insured in the various offices " of this country exceeded, in the year 1859, the sum of seventy- " four millions sterling, paying no duty; and your petitioners " consider that no sufficient reason can be stated to justify the " fact, that one portion of Her Majesty's subjects should pay an " annual duty of two hundred per cent., while another section is " altogether exempt from the operation of this excessive and " impolitic impost."

It is probable that, as the petition urges, "no sufficient " reason can be stated to justify the fact that one portion of Her " Majesty's subjects should pay an annual duty of 200 per cent., " while another section is altogether exempt from the operation " of this impost."

The most weighty reason originally urged for the exemption was that it would deprive the incendiary of his means of terrifying the farmer, by enabling the latter to insure his property more cheaply, and so escape personal losses to which he was then peculiarly exposed. Other reasons urged, as favouring the agricultural interest, were even then of little weight, and would not now be entertained. As an encouragement of agricultural insurance the exemption has altogether failed of its objects, and the existing exemption of Farming Stock is the only solid detraction from the general fairness and equality of the tax. The petitioners most justly object to this inequality, but they propose to redress it by abolishing the useful and unobjectionable tax, instead of the unjustifiable exemption. The Reduction of the duty which the petition prays for as an alternative of entire Repeal would still leave uncured all the objection in principle to this partial exemption of Farm Stock. Report (10).

G. C.

APPENDIX.

I.

AMOUNT of FIRE INSURANCE DUTY paid in ENGLAND and WALES, SCOTLAND and IRELAND, in the under-mentioned Years.

Per-centage Duty.	Years ended	England and Wales.	Scotland.	Ireland.	TOTAL.
		£			£
1*s.* 6*d.*	1st August 1783	142,822	—	—	142,822
,,	,, 1784	116,201	—	—	116,201
,,	,, 1785	102,433	—	—	102,433
,,	,, 1786	99,587	—	—	99,587
,,	,, 1787	102,689	1,315	—	104,004
,,	,, 1788	101,323	1,414	—	102,737
,,	,, 1789	104,918	1,564	—	106,482
,,	,, 1790	108,711	1,654	—	110,365
,,	,, 1791	113,165	1,851	—	115,016
,,	,, 1792	121,567	1,999	—	123,566
,,	,, 1793	132,955	2,140	—	135,095
,,	,, 1794	132,372	2,050	—	134,422
,,	,, 1795	132,536	2,165	—	134,701
2*s.*	,, 1796	141,256	2,421	—	143,677
,,	,, 1797	136,122	2,423	—	138,545
,,	,, 1798	183,756	3,157	—	186,913
,,	,, 1799	198,634	3,497	—	202,131
,,	5th January 1800	91,783	1,030	—	92,813
,,	,, 1801	204,947	3,614	—	208,561
,,	,, 1802	219,624	3,786	—	223,410
,,	,, 1803	223,548	3,895	—	227,443
,,	,, 1804	238,067	5,419	—	243,486
2*s.* 6*d.*	,, 1805	260,610	5,423	7,274	273,307
,,	,, 1806	321,155	7,241	7,092	335,488
,,	,, 1807	341,193	9,803	4,107	355,103
,,	,, 1808	352,050	11,413	15,142	378,605
,,	,, 1809	378,875	12,034	17,447	408,356
,,	,, 1810	406,037	13,362	19,768	439,167
,,	,, 1811	434,158	16,435	22,408	473,001
,,	,, 1812	447,757	17,245	21,368	486,370
,,	,, 1813	553,252	15,677	24,584	593,513
,,	,, 1814	437,381	15,918	26,633	479,932
,,	,, 1815	486,540	16,410	27,832	530,782
3*s.*	,, 1816	501,955	16,670	24,451	543,076
,,	,, 1817	573,213	19,242	25,570	618,025
,,	,, 1818	577,428	20,163	22,224	619,815
,,	,, 1819	584,244	20,198	21,855	626,297
,,	,, 1820	595,263	21,865	22,701	639,829
,,	,, 1821	586,898	22,244	21,737	630,879
,,	,, 1822	599,534	21,827	21,943	643,304
,,	,, 1823	607,834	23,342	21,607	652,783
,,	,, 1824	602,502	24,846	21,931	649,279
,,	,, 1825	641,550	28,018	26,544	696,112
,,	,, 1826	663,334	38,120	24,028	725,482
,,	,, 1827	691,867	45,990	25,251	763,108
,,	,, 1828	670,032	47,094	26,554	743,680
,,	,, 1829	706,244	47,563	28,241	782,048
,,	,, 1830	723,323	50,459	28,506	802,288
,,	,, 1831	717,275	51,579	29,222	798,076
,,	,, 1832	748,679	50,673	29,209	828,561
,,	,, 1833	755,597	51,164	29,334	836,095
,,	,, 1834	754,695	51,215	31,527	837,437
,,	,, 1835	725,909	50,538	32,774	809,221
,,	,, 1836	756,193	53,230	34,802	844,225
,,	,, 1837	780,528	54,630	37,003	872,161

Amount of Fire Insurance Duty paid in England, Scotland, and Ireland, in the undermentioned Years—(*continued*).

Per-centage Duty.	Years ended	England and Wales.	Scotland.	Ireland.	Total.
		£			£
3*s.*	5th January 1838	805,996	57,200	40,114	903,310
,,	,, 1839	835,061	59,104	41,370	935,535
,,	,, 1840	864,656	60,316	43,503	968,475
,,	,, 1841	885,691	59,746	45,348	990,785
,,	,, 1842	900,991	64,938	45,705	1,011,634
,,	,, 1843	920,526	65,893	46,769	1,033,188
,,	,, 1844	921,809	65,498	48,720	1,036,027
,,	,, 1845	935,442	68,227	49,623	1,053,292
,,	,, 1846	961,020	70,684	51,417	1,083,121
,,	,, 1847	980,830	74,640	53,089	1,108,559
,,	,, 1848	1,003,138	73,080	54,044	1,130,262
,,	,, 1849	1,001,469	64,393	50,947	1,116,809
,,	,, 1850	1,019,721	64,171	50,529	1,134,421
,,	,, 1851	1,042,396	65,875	51,259	1,159,530
,,	,, 1852	1,070,727	67,229	52,549	1,190,505
,,	,, 1853	1,098,457	68,099	53,825	1,220,381
,,	,, 1854	1,141,346	71,600	56,479	1,269,425
,,	,, 1855	1,178,026	76,782	58,557	1,313,365
,,	,, 1856	1,203,861	78,614	59,249	1,341,724
,,	,, 1857	1,243,341	82,294	62,559	1,388,194
,,	,, 1858	1,269,120	87,337	65,127	1,421,584
,,	,, 1859	1,311,636	92,067	67,619	1,471,322
,,	,, 1860	1,334,282	97,390	71,277	1,502,949
,,	,, 1861	1,375,798	106,250	76,744	1,558,792
,,	,, 1862	1,412,079	117,269	80,496	1,609,844

II.

A Return of the Amount of Duty of 1*s.* received for Fire Policy Stamps in England from the Year 1809 (the first Year when a separate Account of the Produce was kept) to 1861–2.

Year.	Amount of Duty received.	Year.	Amount of Duty received.
	£		£
1809	4,277	1836	7,337
1810	3,953	1837	5,833
1811	3,935	1838	6,134
1812	3,647	1839	5,799
1813	3,519	1840	6,694
1814	3,234	1841	6,237
1815	3,391	1842	6,172
1816	3,576	1843	7,750
1817	3,544	1844	7,577
1818	3,795	1845	7,615
1819	3,862	1846	7,448
1820	3,744	1847	7,807
1821	4,584	1848	7,231
1822	5,399	1849	7,948
1823	4,294	1850	8,126
1824	5,052	1851	8,798
1825	6,206	1852	9,148
1826	5,282	1853	10,009
1827	5,487	1854	10,679
1828	4,333	1855	10,505
1829	5,053	1856	11,475
1830	5,299	1857	11,376
1831	5,799	1858	14,118
1832	4,784	1859	13,090
1833	4,412	1860	12,975
1834	5,541	1861	13,461
1835	5,125		

III.

A Statement shewing the Total Number of New Policies issued in England and Amount of Duty paid thereon, during the Quarter ended Lady-day 1862, by the several Offices under mentioned.

Office.	New Policies.	Duty.
		£
Sun	6,225	8,082
Royal Farmers	457	344
Atlas	1,472	2,022
County	2,664	2,633
Law Union	475	364
Alliance	1,076	2,582
Imperial	2,565	4,685
Law	1,154	1,630
Liverpool and London	3,809	5,360
Manchester	1,751	2,295
Norwich Union	2,907	2,846
Royal	5,395	6,572
Union	1,143	1,322
West of England	2,248	2,669
Phœnix	4,749	6,163
Total	38,090	49,569

IV.

Fire Insurance Duty.

A Statement of the Number of New Policies issued in England Lady Day Quarter 1862, for the respective Amounts in the several Offices as under mentioned.

——	1*l.* to 5*l.* inclusive.	Above 5*l.* to 10*l.* inclusive.	Above 10*l.* to 20*l.* inclusive.	Above 20*l.* to 50*l.* inclusive.	Above 50*l.* to100*l.* inclusive.	Total.
Sun	—	—	—	107	782	889
Royal Farmers	—	—	—	16	66	83
Atlas	—	—	2	12	101	115
County	—	—	1	61	280	342
Law Union	—	—	—	7	54	61
Alliance	—	—	3	39	122	164
Imperial	—	—	1	51	195	247
Law	—	—	—	2	51	53
Liverpool and London	—	—	12	52	308	372
Manchester	—	—	—	20	140	160
Norwich Union	—	—	—	108	394	502
Royal	—	—	—	61	445	506
Union	—	—	—	10	126	136
West of England	—	—	—	8	228	236
Phœnix	—	—	—	60	372	432
Total	—	—	19	614	3,663	4,297

V.

A STATEMENT of the Number of Fires in the Month of November 1862, showing the Number of Persons affected by them, and the Number of Landlords and Occupiers insured and uninsured.

Number of Fires.	Number of False Alarms.	Land-lords.	Occu-piers.	Total	Insured.			Uninsured.		
					Land-lords.	Occu-piers.	Total.	Land-lords.	Occu-piers.	Total.
2	—	2	2	4	2	1	3	—	1	1
9	—	9	9	18	8	6	14	1	3	4
4	1	4	4	8	3	1	4	—	2	2
4	—	4	4	8	4	3	7	—	1	1
9	2	9	9	18	7	4	11	—	3	3
2	—	2	2	4	2	1	3	—	1	1
2	1	2	2	4	1	1	2	—	—	—
6	1	6	6	12	5	5	10	—	—	—
4	—	4	4	8	4	4	8	—	—	—
3	—	3	3	6	3	2	5	—	1	1
7	1	7	7	14	6	4	10	—	2	2
6	—	5	6	11	5	5	10	—	1	1
1	—	1	1	2	1	1	2	—	—	—
9	1	8	9	17	7	7	14	—	1	1
3	1	3	3	6	2	1	3	—	1	1
2	—	2	2	4	2	2	4	—	—	—
5	—	4	4	8	4	2	6	—	2	2
9	1	10	15	25	9	13	22	—	1	1
5	—	7	13	20	7	7	14	—	6	6
4	—	7	8	15	7	7	14	—	1	1
8	2	8	7	15	5	4	9	1	1	2
9	1	10	11	21	9	8	17	—	2	2
3	1	3	3	6	2	1	3	—	1	1
4	—	4	4	8	3	3	6	1	1	2
120	13	124	138	262	108	93	201	3	32	35
Deduct for False Alarms 13		13	13	26						
107		111	125	236						

LONDON:
Printed by George Edward Eyre and William Spottiswoode,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

SEVENTH REPORT

OF

THE COMMISSIONERS OF HER MAJESTY'S CUSTOMS

ON

THE CUSTOMS.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

7044. 1863.

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SEVENTH REPORT.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

My Lords,

The year 1862 will long be remembered for one of the severest calamities that could befall a commercial nation, viz., the extensive failure in the supply of their principal staple of manufacture.

While, however, we deplore the widely-spread distress that has followed, as a natural consequence, from a blow so unprecedented, and recollect with pride the uncomplaining constancy with which that distress has been endured, we shall at the same time contemplate with thankfulness the fortunate position of our country, both in her internal and external relations, which, by preventing an entire paralysis of our trade, alone enabled us to give free scope to the liberality by which the pressure of that distress has been so happily relieved. Notwithstanding, however, the advantage that this country has derived in carrying on and even extending in some instances her commercial transactions, from the entire absence, during such a crisis in her history, of other disturbing causes, such as foreign wars or domestic commotions, it follows as a matter of course that the greatly diminished supply of a raw material, entering so largely into her manufactures, must materially affect the extent of her export trade to all quarters of the globe, and that this falling off should be especially visible in the case of those very articles of manufacture for the production of which that supply is required.

Exports.

British and Irish. Real Value. Appendix A.

We consequently find the return of the real values of British and Irish exports for the last four years to have been as follows:—

	£
1859 - - -	130,411,529
1860 - - -	135,891,227
1861 - - -	125,102,814
1862 - - -	124,137,812

showing a decrease in the amount for 1862, as compared with 1861, of 965,002*l.*, or not far from a million.

A very little consideration will, however, enable us to look upon this as a satisfactory return.

The decrease itself is not $\frac{1}{10}$th part of that which took place in 1861 as compared with 1860, although the depressing influences that affected our trade in that year, as mentioned in our last Report, have remained without mitigation. We allude, of course, first, to the state of America, her prohibitory tariff, her financial difficulties, the blockade of her Southern ports, and the general depreciation of her commercial credit; secondly, to the diminution in the consumption of cotton goods in most foreign markets, owing mainly to the advance in price consequent upon the scarcity of the raw material.

Thus, if we briefly analyze the details of these 124 millions, the value of our British and Irish exports for last year, we find a decrease in the export of cotton goods alone of more than 10 millions.

Nor does this large sum adequately represent the real decrease in the quantities of cotton goods exported, the system of values being only a satisfactory method of comparing the trade of one year with that of another when the prices show but little variation, which, it is unnecessary to say, has not been the case with cotton manufactures in the years 1861 and 1862.*

There are a few other articles on which a decrease is apparent, viz., upon hardwares and cutlery of 80,000*l.*, machinery (not steam engines) of 500,000*l.*, seed oil 70,000*l.*, and wool 300,000*l.*, the latter decline owing, of course, to the increased demand for that article in this country to take the place of cotton. With these exceptions, however, every branch of our vast export trade shows a decided increase over the returns of 1861.

Thus (to take only the principal articles), in the values of woollen manufactures there is an advance of 2,000,000*l.*, in that of iron and iron manufactures of 1,000,000*l.*, in linen manufactures of 1,300,000*l.*, in round numbers, the

---

* The average declared value of cotton piece goods exported in 1860, 1861, and 1862 respectively were as follows :—

	d.
1860	$3\frac{1}{2}$ per yard.
1861	$3\frac{3}{8}$ „
1862	$4\frac{1}{16}$ „

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values of the latter products actually exceeding those of the exports of that most prosperous year 1860. There is also, as was no doubt to be expected, from the great demand in America, an increase in the export of arms and ammunition of upwards of 1,200,000*l.*, (the value of small arms alone having risen from 515,361*l.* to 1,573,706*l.*) in saddlery of 40,000*l.*, in steam engines of nearly 400,000*l.*, and in coals of 150,000*l.*

Turning to the countries who are our best customers, and taking America the first, we find to our surprise that, in spite of all the difficulties in that country's position during the past year, she has been able to command an increased supply of British produce and manufactures, as compared with 1861, to the amount of more than 5,000,000*l.* To America.

We annex a return similar to the one we gave last year, which shows that the declared value of our exports to America, which fell from 21½ millions in 1860 to 9 millions in 1861, has again advanced in 1862 to upwards of 14 millions. Appendix O 1.

This too, it must be remembered, represents the trade to the Northern and Pacific Ports alone. In 1861 we were able indeed, before the commencement of the blockade, to send a small supply of our produce and manufactures to the Southern Ports, the values of which, as seen in the Return, amounted to 240,160*l.*; but throughout 1862 the Ports have been entirely closed to legitimate trade, and, though several cargoes are stated to have run the blockade, it is impossible to identify them as having gone to the Southern States, after having been legally cleared here for ports in other countries. In comparing, therefore, these 14 millions with the 21½ millions of 1860, which included our then flourishing trade with the Southern Ports, as well as with the North and the Pacific, the energy and commercial vitality of the Northern States appears, under the circumstances, indeed to be surprising.

Nor is this recovery due only to the demand for munitions of war and military stores, for, although the values of lead and lead shot have risen from 16,156*l.* in 1861 to 259,947*l.* in 1862, of cloths, coatings, &c. from 393,423*l.* to 689,685*l.*, and those of arms, ammunition, and military stores from 120,018*l.* in 1861 to 1,001,201*l.* in 1862, the

increase is nearly as large in other more legitimate articles of commerce, and extends throughout the whole return, applying indeed to 24 out of 31 articles.

To France. Appendix Q.

France, though not quite coming up to the expectations we expressed last year, as to the extension of her trade in British produce and manufactures, shows, nevertheless, an increase which must be considered as satisfactory, when the extraordinary impulse given to her dealings with this country in 1861 is remembered. The figures representing the declared value of our exports to that country are,—

	£
1860 - - -	5,249,980
1861 - - -	8,895,588
1862 - - -	9,210,523

Increase in 1861 over 1860, 3,645,608*l.*
Increase in 1862 over 1861, 314,935*l.*
Increase in 1862 over 1860, 3,960,543*l.*

The largest increase is in woollen manufactures. The advance in cotton and linen piece goods, drugs, earthenware, and porcelain is steady and satisfactory, though not equal to that of the former year even in those articles in which, owing to the reduction of rates in accordance with the Treaty having come the latest into operation, we anticipated last year the largest improvement. In speaking, however, of the results of the Treaty, we are justified in taking the two years together, and directing attention to the large increase of 3,960,543*l.*

Turning to other countries, and taking those only who habitually receive our produce and manufactures to the value of a million per annum, we find that our exports have fallen off, though not in any case to any very material extent, to Russia, Prussia, Hanover, Holland, Belgium, Portugal, Spain, Italy, China, and Brazil; while to the Hanse Towns, Egypt, Turkey, and the Foreign West Indies they have increased.

Of our Colonial Dependencies India has taken less of our produce and manufactures by a million and a half, while British North America, the West Indies, and Australia, have increased their demands upon us, the latter country to the amount of upwards of a million.

The real values of the exports of foreign and colonial merchandise have been,— Foreign and Colonial. Appendix A.

	£
In 1860 - - -	28,630,124
In 1861 - - -	34,529,684*
In 1862 - - -	43,051,586

An increase of eight millions and a half, or nearly 25 per cent.

The articles of currants, pepper, rum, silk, and saltpetre all show an increase in the quantities re-exported, as compared with the two preceding years; coffee, tobacco, and tea, a most remarkable one. The difference in coffee is represented by 56 millions of lbs. (in round numbers), as against 45 millions in 1860, and 46 millions in 1861; that in tobacco by 13 millions of lbs., as against not quite 10 millions in 1860, and not quite 9 in 1861; and that in tea by no less than 27 millions of lbs., as compared with 8 millions in 1860, and 12 in 1861.

A portion of these greatly augmented re-exportations must be attributed to the fact that America has to a great extent carried on her trade throughout the year with other foreign countries through England and in English ships. We find, accordingly, that the values of the exports of foreign and colonial merchandise to America (which in 1861 were only 1,961,179*l.*) have risen in 1862 to 4,052,803*l.*, an increase of more than 2,000,000*l.* We Appendix R 1. also find that France, instead of 8,531,825*l.*, that she received from us in 1861, has taken, in 1862, 12,614,443*l.*, Appendix R 2 an increase of 4,000,000*l.* In calculating the growth of our trade to any particular country, it is fair to take the foreign and colonial merchandise re-exported into account as well as the British produce and manufactures, since it is most probable that these goods have come into this country in the first instance from abroad in exchange for British commodities, goods in transit only from one foreign country to another, and paid for by foreign capital, generally appearing in another, the Transhipment, account. Turning back, therefore, for a moment to the values of British produce and manufactures exported to France in Appendix Q 1.

---

* The amounts of quantity, value, &c. given in this Report for the year 1861, will in many instances be found to differ (though seldom to any considerable extent) from those which appeared in our Report of last year; such differences are explained by the fact that at the time when that Report was published, the accounts of 1861 had not undergone the final process of revision and adjustment.

The like alteration will ultimately affect the figures now presented for the year 1862.

1860 and 1862, and putting them side by side with the values of foreign and colonial merchandise exported in the same periods, we obtain the following figures :—

——	In 1860.	In 1862.	Increase.
	£	£	£
Values of British produce and manufactures exported to France.	5,249,980	9,210,523	3,960,543
Values of foreign and colonial merchandise exported to France.	7,451,392	12,614,443	5,163,051
Total exports - - -	12,701,372	21,824,966	9,123,594

And this total increase of upwards of 9,000,000*l.* in two years we may, we think, fairly attribute to the effects of the Commercial Treaty.

It is somewhat remarkable, as we observe from these returns, that cotton was actually exported to America in 1862 to the value of 1,365,139*l.*, and to France to the value of 3,737,366*l.*

Imports.

General values. Appendix A.

The comparative real values of the imports exhibit a larger increase than they did last year, the figures being,—

	£
1860 - - -	210,530,873
1861 - - -	217,485,024
1862 - - -	226,592,720

An advance of 4 per cent. on 1862, as compared with 1861, as against one of only 3 per cent. in 1861 as compared with 1860. That this should be the case seems the more astonishing when we look to the next return which we have prepared in continuation of one given last year, viz., of the imports from America. Here we see at once a deduction made from the general imports of the country of no less than 21½ millions.

From America. Appendix O 2.

The totals collected from the Northern, Southern, and Pacific ports are as follows :—

1860.	1861.	1862.
44,727,169*l.*	49,389,584*l.*	27,692,364*l.*

Nor does this falling off at all exceed our expectations. Our trade with the Southern States had been of a flourishing nature. The imports from those states in only three quarters of the year 1861 exceeded those from the Northern in the whole year. The cessation of those

imports, indeed the withdrawal of the values of the cotton and tobacco alone, will fully account for the whole deficiency. The more surprising facts perhaps are, that our imports from the North, taken alone, should have increased by upwards of four millions (see Appendix O. 2), notwithstanding the pressure of the war; and that, on the other hand, the commercial enterprise of the South should have succeeded, under the circumstances, in supplying us with goods to the value of a million.

On taking a comprehensive view of our trade with the Northern States of America during 1862, we find that we have supplied them with our produce and manufactures to the value of 14,000,000*l.*, besides foreign and colonial products to the value of 4,000,000*l.* and upwards, and have received from them merchandise to the value of 26,000,000*l.* in return. This difference, after deducting the amount of imports intended for re-exportation to other countries, is not greater than is found to exist between the imports and exports generally, and which, in a previous report, we have attempted to explain.

That the balance of mercantile transactions must have still been in our favour would appear to be shown by the fact that, as we may see in Appendix I., the Americans have returned us in 1862 10,000,000*l.* of bullion, the exact amount that we pointed out in our last year's Report as having been withdrawn or withheld by them from this country in 1861.

The demand in this country for the products and manufactures of France continues to be supplied at an advancing rate in consequence of the mutual removal of protective duties in both countries by the Commercial Treaty. While our exports to France shows only an increase of 3½ per cent., the imports from that country, exclusive of corn, grain, and meal of all sorts, which we have omitted from the return for the reason given in our last Report, in the three years, have been as follows:— From France. Appendix Q 2

1860.	1861.	1862.
13,874,736*l.*	16,658,584*l.*	19,911,903*l.*

Showing an increase of 20 per cent. in 1861 over 1860 and a further increase of 19 per cent. in 1862 over 1861.

The import of cotton manufactures has risen 13 per cent., of gloves 13 per cent., of silk manufactures 8 per cent., of woollen manufactures 18 per cent., and of artificial flowers 26 per cent.

Looking at the list of the other principal countries from which our supply of foreign goods is obtained, and taking, as we did for the exports, those only where the values amount to a million or upwards, we find a decrease in only five countries out of 20, viz., Denmark, the Hanse Towns, Peru, Spain, and the Foreign West Indies.

The largest additions (putting France out of the question) are to the imports from Russia and Prussia (about 2¼ millions each), China (three millions), and Egypt, (nearly four millions).

From all Foreign Countries.

So general an improvement reduces the loss on the total imports from foreign countries to little more than three millions, notwithstanding the great deficiency we have pointed out, of 21½ millions from America, the values being,—

	£
1861 - -	164,809,014
1862 - -	161,285,551

From British Possessions.

The whole increase in the general imports of the country is, consequently, owing to those from the British Possessions, the values of which are,—

	£
1861 - -	52,676,010
1862 - -	65,307,169

And all this may be claimed by British India alone. Australia and the British West Indies each show a small advance, and British North America a corresponding diminution.

Quantities of principal articles.

Proceeding to our usual comparison of the quantities of the principal articles imported in 1861 and 1862, and taking the same articles as last year, we find an increase in nine out of 14. The five that show a decrease are—cotton, spirits, sugar, timber and wood goods, and tobacco.

1st. Cotton—

Appendix H.

	Cwts.
The quantity imported in 1861 was	11,223,078
„ in 1862 „	4,678,333
The total loss is consequently -	6,544,745

or about 58 per cent.

The supply from America alone has fallen from 7,316,969 cwts. to the almost nominal quantity of 120,752 cwts., a decrease of 98 per cent.

In the three latter months of the year there appears to be a slight improvement over the same months in 1861, the imports from that country having been as follows :—

—	1861.	1862.
	cwts.	cwts.
October - - -	3,630	7,372
November - - -	286	13,483
December - - -	4,029	46,750

The supply from other countries has, however, almost throughout the year been increasing at a fair and promising rate, the comparison month by month for the two years being as follows :—

—	1861.	1862.
	cwts.	cwts.
January - - -	11,565	39,968
February - - -	60,698	235,028
March - - -	109,266	293,866
April - - - -	159,353	339,322
May - - - -	220,881	329,301
June - - - -	421,659	377,960
July - - - -	413,821	228,836
August - - -	345,890	320,848
September - - -	563,930	323,693
October - - -	483,806	526,732
November - - -	328,290	669,525
December - - -	786,950	872,502
Total - - -	3,906,109	4,557,581

showing an increase in eight months out of 12 amounting altogether to nearly 17 per cent. Of this our possessions in British India alone have contributed 3,505,844 cwts. as against 3,295,004 cwts., or an increase of 6 per cent. over last year.

2d. Spirits.—The article of Geneva has been excluded this year from the official returns by direct orders of the Board of Trade. In order, however, to exhibit a fair comparison with the quantities of spirits given last year, we have obtained the account, and we find that the total import of rum, brandy, and Geneva in 1862 has been 10,281,586 gallons, as against 10,361,751 in 1861, a decrease of one per cent. This is almost entirely in rum, and is sufficiently accounted for by the large increase in the import of that article last year. Brandy, on the other hand, has recovered from the decline we remarked upon in our last Report, and the import has again gone up

beyond that of 1860, being 2,375,835 gallons against 2,097,934 gallons. In Geneva the falling off has been but small in comparison with that we recorded last year, and amounts to about 3 per cent. on the quantity imported in 1861.

3d. Sugar (unrefined) shows a decrease of about 5 per cent., the quantities being 9,884,191 cwts., as against 10,399,405. The rise in 1861 was, however, very large, and the present return is much in advance of former years, and exceeds 1860 by more than one million cwts.

4th. Timber and wood goods also show a decrease of about 6 per cent., the quantities being 2,886,028 loads against 3,061,137, and surpass in like manner the return for 1860, viz., 2,727,915 loads.

5th. Tobacco. — The decline in this article is considerable, viz., from 52,871,546 lbs. to 42,306,035 lbs., or about 20 per cent. The decrease extends to both the stemmed and unstemmed leaf, and is fully accounted for by the war in America.

To turn to the nine articles of which the quantities imported have increased.

1. Corn and flour has reached 16,375,192 qrs. and 7,225,048 cwts., as against 14,279,054 qrs. and 6,250,359 cwts. in 1861. The supply of wheat and wheat flour from the United States of America alone is 3,724,770 qrs. and 4,499,534 cwts., which is one-third more than it was in 1861, and double what it was in 1860, thus very opportunely making up to us the deficiency which, since the year 1859, has been found in the imports from France of those most necessary articles of consumption.

Coffee shows 94,041,883 lbs. against 83,532,525 lbs.

Flax shows 1,798,351 cwts. against 1,333,679 cwts.

Provisions of all sorts (excluding eggs, which are rated by number) give 4,031,174 cwts. against 2,806,807 cwts.

Hemp and jute, 1,951,708 cwts. against 1,724,694 cwts.

Silk (raw), 10,372,123 lbs. against 8,710,681 lbs.

Tea, 114,787,361 lbs. against 96,577,383 lbs. This is the largest rise we have yet had to record in the import of this article, although for four successive years the increase has been most remarkable, viz.:—

1859.	1860.	1861.	1862.
lbs.	lbs.	lbs.	lbs.
75,077,451	88,946,532	96,577,383	114,787,361

The consumption of tea being only from 78 to 79 millions in the year, we must turn for a moment to the details

of the exports of foreign and colonial merchandise for an explanation of this enormous importation. We there find how completely this country has become an entrepôt for the supply of this article to other lands, the export, which was eight millions of lbs. in 1860, having, as we have already stated, risen to 12 millions in 1861, and to 27 millions in 1862. The greater portion of this quantity has no doubt gone to the Northern States of America, who, from their fear of the Confederate cruizers, have been carrying on their trade with China through England in British vessels. The alterations in the Russian tariff also in April 1862, which threw open the trade in tea to importations by sea, formerly prohibited, has led to a considerable export to that country, the quantity so sent from our ports in 1862 being no less than 4,932,337 lbs., as against 129,591 lbs. only in 1861.

Wool shows 171,943,972 lbs. against 147,172,841 lbs.

Wine shows 11,960,676 gallons against 11,052,436 gallons, an increase of upwards of 900,000 gallons.

All the great producing countries share in this increase. Spain has sent us 5,365,647 gallons as compared with 4,636,100 gallons in 1861 ; Portugal, 3,048,491 gallons as against 2,681,453 gallons ; and France, 2,244,727 gallons as against 2,187,521 gallons.

Spain and Portugal have also exceeded the quantity they sent to us in 1860, while France falls short of the supply of that year. Madeira wines have again considerably fallen off, after a partial recovery last year. The supply from Italy is also diminished, and the wine from the Cape and other British possessions are rapidly being withdrawn from the English market, being unable to compete with the foreign produce since the loss of the protection they so long enjoyed.

Home consumption.

The distress to which we have alluded in the commencement of this Report, as prevailing, throughout the year 1862, among so large a section of the working population of the country, would naturally lead us to expect a considerable falling off in the returns of quantities taken for home consumption. It is therefore, highly satisfactory to find that out of nine principal articles in most general demand, only two show any signs of diminution, viz., coffee and raisins. The loss on each is but trifling, in coffee being 2 per cent., attributable to the use of chicory as a substitute, and in raisins only 1½ per cent. On the

other hand, the consumption of cocoa has increased 10 per cent. on a comparison with 1861, a year of decided prosperity :—

of currants	11 per cent.
of corn	15 „
of flour	16 „
of tea	1 „
of sugar (unrefined)	3 „
of tobacco	2 „

Wine and spirits have certainly declined, the former 9 per cent. and the latter 1 per cent. (entirely in rum, brandy showing on the other hand a rise of 6 per cent.); but these articles can only be considered as luxuries, not affecting by their disuse the general comfort and well-being of the population.

Decrease in wine.

The exact falling off in wine in 1862 as compared with 1861 is, in round numbers, 900,000 gallons, which is, singularly enough, the same amount by which the import has increased.

The quantities being in	1861	10,787,091 gallons.
„	1862	9,803,028 „

This latter quantity is, however, still considerably in excess of that consumed in 1860 (viz. 7,358,189 gallons), or indeed in any preceding year.

The excitement naturally attending great changes in duty and practice having now passed away, it may be interesting to compare this year's return with that of some year previous to any change of duty being in contemplation, say 1858.

We find then that the general consumption in 1858 was 6,697,224 gallons, and that it has now increased to 9,803,028 gallons.

We find also that the consumption of the wines of Spain has risen in the same period from 2,657,131 gallons to 3,955,424 gallons, that of Portugal wines from 1,921,677 gallons to 2,350,437 gallons, and that of French wines from 571,993 gallons to 1,901,200 gallons.

Though therefore France has not succeeded in supplanting her rivals Spain and Portugal in our markets, or even in reducing the actual amount of the consumption they command, she has nevertheless in four years so far improved her position, as now to contribute to the general consumption of this country in the proportion of 19 per cent. of such consumption, as against 40 and 24 per cent.

supplied by Spain and Portugal; whereas in 1858 she could only show 9 per cent. as against 40 and 29 per cent. respectively.

The following is the account of the quantities of wine consumed under each head, according to the present classification, adopted in 1862, for the purpose of simplifying the assessment, and diminishing the number of testing operations, without exposing the revenue to any serious loss.

NUMBER of Gallons entered for Home Consumption, at each Class for Duty, in the Year 1862.

	Red.	White.
Under 26 degrees - - - -	1,102,992	184,444
„ 45 „ to 3rd April - -	3,022,825	4,594,175
„ 42 „ from „ - -		
Over 42 „ „ „ - -	1,575	5,850
In bottles, under 40 degrees, to 3rd April -	248,131	642,990
„ 42 „ from „ -		
Arrears assessed at old duty - -	26	20
	4,375,549	5,427,479
	5,427,479	
Total red and white - - - -	9,803,028	

By comparing this table with the corresponding one given in our last Report, it appears that the diminution has been general upon every class, while nearly five-sixths of the whole wine consumed is still of the stronger kind, being nearly the same result that we observed last year. The loss of revenue, upon which we shall have presently to remark, cannot therefore be attributed to the alteration effected in the scale, but to the fact that the demand has not been equal to that of last year.

Increase in tobacco.

We cannot but look upon the increase in the consumption of tobacco in 1862, notwithstanding the distress that has existed in so large a portion of the population, as highly satisfactory, bearing out as it does the remarks we made last year, in our Report, to the effect that smuggling had not in any way increased, but that the falling off in the consumption of 1861 was attributable to special and exceptional causes, the relative influence of which we did not then feel ourselves in a position accurately to determine.

The advance however, in the quantity of tobacco consumed, coupled with the diminished importation in 1862, as stated by us in a preceding paragraph of this Report, has of course materially affected the stock remaining

in bond at the close of 1862, as compared with that at the close of 1861. The return is as follows:—

Stock of Tobacco in the Bonded Warehouses.

1861.	1862.
lbs.	lbs.
71,280,376	63,645,773

and, looking at the prospect of the crops being still further affected in America through the prolonged continuance of the war, and the consequent further rise in the prices demanded, we cannot look forward with confidence to a progressive increase in the consumption of this most important article.

Revenue.

The general result of these returns is shown in an improvement of the revenue, not indeed as large as we were able to report last year, but still to an extent that, looking at the special circumstances attending the year 1862, to the reduction of the hop duty in January, and its subsequent abolition in September, cannot but be considered as highly satisfactory.

The total gross receipt of duties, as shown in Appendix B., has advanced from 23,657,513*l.* in 1861 to 23,993,546*l.* in 1862; and the net receipt, after the deduction of drawbacks and repayments, from 23,446,526*l.* to 23,709,505*l.*, showing an increase of 262,979*l.*, or more than a quarter of a million. To show, however, more correctly the recovery of the revenue, there should, in justice, be deducted from the net revenue of 1861 the total amount of duties repealed or reduced in 1862. This is estimated at the sum of 98,671*l.*, arising entirely from the repeal of the hop duty.

Appendix E.

The revenue account, as continued from our last Report, will then stand thus:—

	£
Net revenue of 1861 - - -	23,446,526
Duties repealed or reduced in 1862 -	98,671
Leaving an estimated revenue for 1862 -	23,347,855
Recovery in 1862 - - -	361,650
Net revenue in 1862 - - - -	23,709,505
Total duties taken off in 1860, 1861 and 1862 - - - - -	2,626,266
Total recovery in three years - -	1,631,447
Loss still to be recovered - -	994,819

The quarterly returns of the net revenue given in Appendix F. show a falling off in the first two, and an increase in the last two quarters of the year. The principal improvement is in corn, sugar, tobacco, and tea, the duties on which articles have not been interfered with; while the only losses of importance are on hops, wine, and rum, the two former of which are suffering from a reduction, and the latter from an augmentation of the duty.

In Appendix D. will be found the alterations that have taken place in the Tariff during the year 1862, and a statement of the authority under which each alteration was made.

Cost of collecting the Customs revenue.

So much misapprehension appears to exist upon the question of the proper amount to be charged as the real cost of collecting the Customs revenue, and such very erroneous statements of the amount have appeared in the public prints, and have been even made before a Committee of the House of Commons now sitting, that we think it right to make a few remarks this year upon the return, Appendix G., which we annex as usual, and which shows the rate per cent. of collection on the gross receipt and net produce of the revenue in each financial year.

In the note attached to Appendix G. in former years we explained at what dates and in what particulars the rule by which the amount of those charges was obtained, had varied; 1st, by including the expense of the warehousing department; 2ndly, by excluding the cost of the coast-guard; and, 3rdly, by excluding the superannuation allowances from the account. We think, however, that those several variations so far complicated the return as to prevent the actual increase or decrease in the cost from year to year being seen at one glance, and we have, therefore, confined its scope this year to the financial years from 1858 to 1862 inclusive, during which the calculation has been made upon precisely the same basis, viz., that of excluding the cost of the coast-guard (transferred to the Admiralty estimates) and the superannuation allowances (separately voted by Parliament), and including the expense of the warehousing department.

It will be seen that, calculated on this basis, the cost of collection has, notwithstanding the steadily advancing trade of the country, been gradually decreasing every year, from 843,757*l.*, being 3*l.* 11*s.* 6*d.* per cent. on the gross and 3*l.* 12*s.* 6*d.* per cent. on the net revenue, in

1858, to 733,208*l.*, being 3*l.* 1*s.* 3*d.* per cent. on the gross and 3*l.* 1*s.* 11*d.* per cent. on the net, in 1862.

It may no doubt be said that the coast-guard being still partially employed in protecting the Customs revenue, a portion at least of their cost ought to be charged in this account, and this we are quite prepared to admit; though the exact proportion of an expenditure (which has much increased since the force was withdrawn from our control) that should be justly charged with reference to the other duties performed by the force, it would be very difficult to estimate.

In the same manner we are aware that it is a question open to much dispute, whether the allowances to superannuated officers ought or ought not to be charged as part of the cost of collection.

Even, however, if these additions should be made on the one hand, we should, on the other, for the reasons set forth at length in our Fourth Report to your Lordships, be entitled to deduct from the present charge of 733,208*l.* the entire cost of the warehousing and statistical departments, and the expenses incurred by us in carrying out the provisions of the Merchant Shipping Act, and in collecting the light dues; which various duties, as we showed in that Report, involved a charge of 291,508*l.* in 1860 (which has been since by no means reduced), while they cannot in any way be held to appertain to the collection of the revenue.

Taking, therefore, the extreme case of making the additions above mentioned to the cost of collection, viz., the expense of the coast-guard, which in 1855, the last complete year of our management, amounted to 450,000*l.*, and the cost of the superannuation and compensation allowances, which in 1862 amounted to 192,000*l.*, and deducting the cost of the warehousing department, and of the various extraneous duties performed, viz., 291,508*l.*, the account will stand thus:—

	£
Charge of collection as given in Appendix G. for 1862 - - - - -	733,208
Add coast-guard - - - - -	450,000
Add superannuations and compensations -	192,000
	1,375,208
Deduct cost of extraneous duties - -	291,508
	£ 1,083,700

which on a gross revenue of 23,937,772*l.* gives a per-centage cost of 4*l.* 10*s.* 6*d.* per cent., and on a net revenue of 23,692,955*l.* gives one of 4*l.* 11*s.* 5*d.* per cent.

Effect of reduction of duties on the cost of collection.

We may here observe that it is by no means uncommon to hear an opinion expressed that the reduction of duties must necessarily entail a diminution in the cost of their collection, and that the expense of Customs Establishments ought to bear a certain fixed ratio to the amount of duty received.

These views are, however, entirely fallacious. It is obvious that as long as any duty is retained on an article of import the trouble and expense is identically the same, whether the rate which has to be computed and collected is one shilling or twenty, per lb. or cwt. Indeed, the stimulus given to trade by the reduction of the duty, and the increase of consumption which naturally follows, make the collection of the lower rate more expensive than that of the higher.

Again, the requirements of trade connected with the warehousing, removal, and exportation of goods, and with the operations that are constantly taking place in warehouse, (such as the repacking of dry goods for stores, for instance, and the racking, vatting, bottling and mixing of wines and spirits) upon none of which operations one penny of Revenue is received, are so numerous and varied, that the non-remunerative branches of the Customs' business (so to speak) are larger, and require more expensive establishments than what we may call the remunerative. To demonstrate this clearly we need only turn to the statistics of the tea trade in London, given in Appendix P. No. 3. The first two columns in that return alone, viz., the number of duty-paid warrants and the quantity of tea delivered thereby, set forth the remunerative portion of the labour performed in the Tea Office, and strictly speaking therefore the cost of collection is only the expense of making out and registering those warrants for that quantity of tea. The six remaining columns represent the unremunerative labour. The deliveries of the large quantities of tea there set forth for removal, exportation, and ships' stores, the writing and despatching of all the letters of advice, and the making out of all the certificates there recorded, are, under the present warehousing system, necessary and expensive transactions, while they contribute nothing to the amount

of revenue collected. It follows therefore as a matter of course that this portion of the expenditure cannot in any case be affected by the reduction of the duty on the particular article, but is on the contrary continually increasing with the steady advance of trade. It is probable that in our next report we may have to record a considerable reduction in the tea duties, but, for the reasons above given, we do not expect that we shall be able to announce at the same time any diminution in the expense of the Tea Department. On the contrary, looking at the statistics given in Appendix P., it is probable that, with a smaller money receipt, a larger Establishment will have to be provided, showing an increase in the cost of collection, as compared with former years, which will arise, not from any want of economical management, but from the increased consumption of tea, which we confidently anticipate from a large reduction of duty, involving, as a necessary consequence, an increase in the number of cases in which the facilities above described are afforded to the trade.

Effect of the abolition of duties on the aggregate cost of collection.

The same causes operate to prevent any material reduction of the general costs of collection by the abolition of the duty on a particular article. Were trade to remain stationary indeed with respect to other articles upon which duty is retained, such abolition would no doubt diminish the aggregate expenditure, by removing to a certain extent the cost appertaining to that article. Even that relief, however, is only experienced to a certain limited extent, owing, 1st, to the necessity that always remains for vigilant and expensive supervision of the goods made free, for the purpose of detecting and preventing the numerous and ingenious frauds upon the Revenue of which they are daily made the vehicle; and, 2ndly, to the rapid increase, in consequence of the removal of the duty, in all the commercial transactions, appertaining to those goods, which must be subjected to such supervision.

Returns of shipping.

The comparative returns of shipping for the United Kingdom, which will be found in Appendices L., M., N., are, it must be admitted, highly satisfactory.

They show, 1st, that the British tonnage has risen from 7,721,035 tons inwards and 7,699,497 tons outwards in 1861, to 7,856,639 tons inwards and to 8,090,221 tons outwards in 1862.

2dly, that there were 1,923 new ships of 451,534 tons built and registered in the United Kingdom in 1862, as compared with 1,722 ships and 318,828 tons in 1861, showing an increase of 201 vessels and 132,706 tons; and,

3dly, that the aggregate number of vessels existing on the registry of the whole British Empire in 1862 was 39,407 vessels of 6,042,096 tons, and manned by 304,073 men, as compared with 38,868 vessels of 5,895,369 tons and 299,861 men, an increase of 539 vessels of 146,727 tons and of 4,212 men.

Fluctuations of trade at different ports.

In Appendix C. we give the usual return showing the fluctuations of trade and revenue at the different ports of the United Kingdom during the year 1862. It will be seen that London well maintains her supremacy, her revenue showing an increase of 250,560*l.*, or more than a quarter of a million over 1861.

Liverpool, on the other hand, has fallen off to the amount of 141,170*l.*, principally in tobacco, but also in spirits, wine, tea, and coffee. This is in consequence of the wide-spread distress in Lancashire, and is a striking instance of the infallible effect produced upon the revenue by the condition of the lower classes of consumers.

The other ports in England taken collectively show a small increase, the result of many fluctuations, the revenue at 42 ports having advanced and at 36 receded. Thus the falling off at Manchester has been 30,000*l.* (in round numbers), at Newcastle 20,000*l.*, at Bristol 19,000*l.*, and at Chester 13,000*l.*, in consequence, in each case, of distress among the manufacturing population, depression of trade, and the high price of tobacco; while Southampton, from the re-establishment of a sugar refinery, shows an increase of 32,000*l.*; Goole of 31,000*l.*, from increased importations of sugar from Belgium; Hull of 35,000*l.*, and Exeter of 13,000*l.*, in each case from the extension of the trade in tobacco at these ports.

The ports in Scotland give an aggregate increase nearly equal to that in London, viz., 228,660*l.* Taken individually, the revenue has improved at 15 ports and fallen off at 11. Greenock shows an advance of 205,797*l.*, arising from the rapid growth of her trade in sugar, which is nearly equal to that on the whole of Scotland; Glasgow, however, has contributed 31,000*l.*, owing to the same cause, and Dundee presents the next best return; the increased activity of the linen trade in that town and neighbourhood, which has been stimulated by the failure

in cotton, having added to the consumption of dutiable articles.

The decrease in Ireland, where there has been and still is much distress among the labouring classes, is 23,366*l.* Of the 19 ports, 15 show a falling off, and at Belfast alone it amounts to more than the entire loss above given; the only ports where the revenue has improved are Dublin, Cork, Limerick, and Waterford.

London.

The trade of the port of London continues steadily to advance.

The number and tonnage of vessels entering inwards, with cargo and in ballast, were

	Vessels.	Tonnage.
In 1861 -	10,967 -	3,163,142
In 1862 -	11,657 -	3,347,080

Showing an increase of 690 vessels and 183,938 tons.

Out-door Department.

This has, of course, much added to the labour and responsibility of the officers employed. There has been no increase in the staff of the out-door department during the year 1862. We find, however, that the new regulations which we issued in August 1861, and which we set out in detail in our last Report, and especially that portion of them which established a permanent stationary guard in the docks, and allowed of the return of the officers boarded on ships arriving there to Gravesend, to be at once made available for other vessels, has both economized the force and improved the supervision.

Duties afloat.

Thus, to mention some of the duties performed afloat, the number of nightly visits made by superior officers to the men boarded on vessels and lighters has increased from 1,321 in 1861 to 10,036 in 1862.

The number of officers boarded on vessels inwards has for the same reason increased from 12,157 in 1861 to 20,666 in 1862; outwards, from 3,991 in 1861 to 4,846 in 1862.

On the other hand, the number of officers boarded on lighters has, of course, fallen off, in consequence of the order discontinuing their employment except in certain cases, for the reasons given in that part of our last year's Report.

They are,—

In 1861 - - - -	12,112
In 1862 - - - -	9,795

The patrol established at the Commercial Docks and at the Surrey, Regent's, and City Canals has quite answered the objects contemplated by its establishment.

1,295 vessels remaining for tide or daylight at Gravesend have also been effectually rummaged at that station in the course of the year, and officers to the number of 1,142 have been relieved from the charge of them, and have immediately become available for other vessels passing up the river. The expenses of the officers in travelling between London and Gravesend have thus to a great extent been saved, and the revenue at the same time more effectually protected.

Duties ashore.

The various duties of our officers ashore, connected with the discharge and loading of the cargoes, necessarily increase in proportion to the number of ships that arrive and depart from the port. To take but two or three instances:—

The number of packages of goods re-weighed and repacked in the bonding warehouses was—

In 1861 - - - -	589,000
In 1862 - - - -	615,714

The number of packages of bonded and drawback goods shipped was—

In 1861 - - -	3,998,003
In 1862 - - - -	4,234,145

The quantity of timber measured singly was—

	Loads.		Pieces.
In 1861 -	178,491	representing	331,344
In 1862 -	250,501	„	475,648

The cost to the Crown, including the attendance of a superior officer to check the measurements, has been about $1\frac{1}{2}d.$ per load.

Examination of baggage of passengers.

The number of packages of passengers' baggage examined and passed, together with the number of passengers arriving, show, as we expected they would, a great augmentation over the return of last year, owing, of course, to the attraction presented by the Great International Exhibition.

The return is as follows:—

	Passengers.	Packages.
Examined at Gravesend - - -	6,280	16,791
On board steam vessels coming up the river	52,725	100,415
At the various docks - - -	24,296	41,192
At the South-eastern Railway, London Bridge.	59,711	91,232
Total - - - -	143,012	249,630

	Passengers.	Packages.
The return for 1861 was -	114,242	201,052
The increase is, therefore -	28,770	48,578

The quantity of sugar assessed for duty, and the number of samples drawn for that purpose, again shows a falling off in 1862 as compared with 1861, as it did in 1861 as compared with 1860, owing without doubt to the vastly increasing importations of sugar into the ports on the Clyde having affected the arrivals in London.

The number of samples were—

In 1861 - - - -	374,917
In 1862 - - - -	365,277

The packages represented by them were—

In 1861 - - - -	1,752,106
In 1862 - - - -	1,085,309

Cattle, &c.

The number of cattle, &c. landed in the port of London is given in the table annexed:—

Country.	Beasts.	Calves.	Sheep and Lambs.	Pigs.
Holland - -	18,057	25,259	193,049	14,271
Germany - -	4,518	1	59,488	1,021
Denmark - -	22,153	—	24,485	20
Belgium - -	90	1,644	100	—
France - -	2,813	—	—	—
Portugal - -	88	196	570	—
Spain - -	1,444	—	—	—
Total -	49,163	27,100	277,692	15,312

Of these it was found necessary to detain and slaughter—

Beasts.	Calves.	Sheep and Lambs.	Pigs.
583	100	1,080	720

And to condemn as unfit for human food,—

Beasts.	Calves.	Sheep and Lambs.	Pigs.
76	36	362	194

The cattle from Germany have been, as they were last year, much affected with the disease known as "Eczema," the virulent and contagious character of which does not appear to diminish. The decline in the number of German cattle imported (from 7,290 in 1861 to 4,518 in 1862) is, we are informed by our inspectors, attributable to this cause, there being great difficulty in obtaining healthy beasts, and the importation of unhealthy ones entailing certain loss on the importers.

The arrivals of sheep have been large, and their condition in every respect most satisfactory. With the exception of one instance in a vessel from Australia, no symptoms of the variola ovina or sheep-pox has been discovered for several years in the many thousands of sheep that have been examined; and the rumour that prevailed in the summer, when that disease broke out among the English sheep in Wiltshire, attributing it to the foreign importations, was, we are satisfied, entirely devoid of foundation.

The number of pigs imported has not been so large as in 1861. This decrease has also been in those brought from Germany. The pigs from Holland have been in excellent condition, and a great improvement is visible in their breed.

The pressure on the whole out-door department during the past year has been exceedingly severe. It is indispensable to the interests of the mercantile community that the delivery of goods should be effected with great rapidity. The large increase of steamers trading to London, and the constant pressure upon the officers by shipowners, urgently demanding that not a moment's delay should take place in the discharge of their vessels, tax to the utmost the energies of the whole department; and, when it is remembered that all free goods, corn, timber, and wood goods are now discharged for eight months of the year from 6 a.m. to 6 p.m., and that constant nightly attendance is also required of the officers on duty in the river, it is evident that such continued and increasing labour must render necessary from time to time additions

to an establishment, which was formed on the most economical principles three years ago to meet the exigencies of a trade, which since then has been, as is shown by the above returns, surely and steadily advancing.

In-door department, Tea Office.

The business of the in-door establishments of the port of London continues each year to increase. In no department is this more remarkable than in the Tea Office, owing principally to the fact that the outports have almost ceased to import that article, and that the importation into London has consequently more than doubled itself in the last five years. We shall see in the usual returns that the quantity brought to London has reached the vast amount of 109,750,188 lbs. in 1862, equal to 95·61 per cent. of the whole import of the United Kingdom. The consumption also continues steadily to rise. We have shown in a preceding paragraph the difference between this and the import quantity, with the special reason for that difference. London, and the districts supplied by London, consume 61½ per cent., or nearly two-thirds of the whole quantity entered for consumption, while more than a quarter of the whole revenue of the port is derived from this article. Of the large export of 27 millions of lbs., London exports 25½ millions, while more than 26 millions are removed from her warehouses under bond by land or sea carriage to other ports. The stock of tea remaining in bond in London at the close of 1862 is more by 20 millions of lbs. than it was at the same time in 1861. It follows from all these facts that the clerical labour to be performed is very great, and the number of documents passed have increased by 10,900 in 1862, as compared with 1861. There has, however, been as yet no increase to the establishment.

Appendix P. 1.

Appendix P 2.

Appendix P. 3.

Controller of Accounts, Legal Quays and Victoria Docks.

The office of the Controller of Accounts for the Legal Quays and Victoria Docks shows a similar increase of business. The number of documents prepared by the clerks were—

In 1860	162,955
1861	167,966
1862	173,360

The number of ships discharging at these two stations has, however, fallen off, partly, as we reported last year, in consequence of the necessary delay in rebuilding the premises at Scovell and Hay's wharves, which were destroyed by the fire in 1861, and partly because ships of

larger tonnage are being employed in the London trade every year. The quantity of goods, however, landed, warehoused, and shipped has increased, and, now that the new buildings are completed, may be expected to do so still further.

The statement of the comparative state of the business at the London Docks for the two years 1861 and 1862, will be most briefly made in the annexed tabular form:— London Docks.

	1861.	1862.
Deliveries for home consumption -	88,874	85,868
„ for exportation, stores, or removal coastwise.	27,495	28,363
„ for removal to other warehouses in London.	1,370	1,269
Vatting operations in wines and spirits -	1,592	1,649
Bottling „ „ -	1,186	1,622
Racking „ „ -	6,804	6,821
Fortifyings of wine - - - -	969	965
Letters of advice for goods sent to other ports	6,749	6,455
Over entry certificates - - -	595	654
Total - - - - -	135,634	133,666

This, though showing a falling off of nearly 2,239 deliveries from the warehouse (more than half of which deficiency is owing to the removal of the tobacco business to the Victoria Docks), and a decrease in the number of letters of advice for goods sent coastwise, records an increase in the number of operations performed in warehouse of 506, principally in the bottling of wines and spirits, which are more resorted to every day in consequence of the abolition of the drawback on wine. No increase has taken place in this establishment beyond that which we were obliged to make in February last, in consequence of the great growth in the business in 1861, as mentioned in our last year's Report.

The St. Katherine's Docks, where the business had rather fallen off in 1861 as compared with 1860, now again shows an increase in operations performed and documents prepared of 4,155, or 7 per cent., the number being 62,752 against 58,597. St. Katherine's Docks.

Notwithstanding the additional labour thus thrown upon the clerks, no demand has been made upon us in the course of last year for an increase of establishment. The business of the docks has been satisfactorily performed, and the books are free from arrear.

West India Docks.

The West India Docks are in a very flourishing condition. There is a large increase in the number of packages of coffee, cocoa, pepper, and rum imported. The packages of sugar in bags have diminished in number, owing to the failure of the crop in the Mauritius, but the barrels and boxes have increased, and the total weight imported is larger than in 1861. The deliveries from the warehouse were in 1861, 490,921, and in 1862, 571,450, showing the large increase of 80,529 packages. The documents prepared by the clerks are 74,647 as against 64,326, an increase of 10,321. There has been no increase of establishment, but we are informed by the Controller of Accounts that the staff is not sufficient, and that an application will be made for additional aid when the busy time of this year begins.

Export or Searcher's department.

The following is the comparison of the duties performed and documents passed in the Export or Searchers' department for the years 1861 and 1862:—

	1861.	1862.
Entries for goods exported from the warehouse as merchandise.	35,780	40,568
Entries for goods exported from the warehouse as ships' stores.	21,484	21,820
Transhipment entries - - -	5,078	5,537
Entries for drawback of Customs - -	3,285	3,838
,, ,, Excise - -	14,508	8,759
Number of certificates of origin issued under French treaty.	3,063	3,880
Total - - - - -	83,198	84,402

By this return it appears there has been a large increase in every branch with the exception of the goods entitled to Excise drawback. The falling off in that respect is, of course, explained by the abolition of the drawback on paper in the latter part of 1861, the entries having been extremely numerous just before the abolition. The hop drawback also ceased in September 1862, but the diminution in the number of drawback entries for that article for the three last months of the year may be said to have been compensated by the large previous increase of those entries in anticipation of the repeal.*

* The quantities of hops exported were,—

1861.	1862.	Increase.
537,854 lbs.	6,670,963 lbs.	6,133,109 lbs.

The enactment in the Customs Amendment Act of 1860, which requires the production by the master of the manifest of the outward cargo of a vessel, has been found by our principal searcher to be of great service in furnishing the means of obtaining statistical information of the goods exported. By this means, in the course of the year 1862, discovery has been made of goods omitted to be properly entered, and which otherwise would have been lost to the statistical accounts, to the amount in value of 189,045*l.* 13*s.* 1*d.*; and the searchers have been enabled thus to insist upon correct entries being passed, and to recover on each consignment at the same time the 1*s.* 6*d.* bill of lading stamp which had been evaded.

The exporters of beer in bottle have been relieved from the double examination of that article by officers of Customs and Inland Revenue. The officers of this department now take the samples on exportation and hand them over to the Excise officers to test.

In January we issued, in compliance with the wishes of the Board of Trade, a general notice to merchants and others, calling their attention to the great importance, for statistical purposes, of correct declarations being made by them of the description as well as of the quantities and value of goods exported, and of the export entries being in future framed in strict accordance with the revised list of British exports, as finally approved by the Board of Trade at the latter part of the year 1861. We also, at the close of the year directed, by the desire of the Board of Trade, sundry alterations to be made in the returns of the exports of British and Irish produce, and communicated the same to the merchants generally for their guidance in passing export entries.

Extension of privileges.

The privilege of bonding various goods has been conceded in the course of the last year to—

The Globe Warehouses, Lower Thames Street.
Two floors in Humphrey's Warehouse, Tooley Street.
Part of Barber's Warehouse, Cooper's Row.
A Vault at Red Lion Wharf, Upper Thames Street.
St. Andrew's Bonded Cellars, Great Tower Street.
A floor at Fenning's Wharf, London Bridge.
Old Swan Wharf, Upper Thames Street.
Hay's Wharf, London Bridge.

The warehouses at this latter wharf were destroyed by the great fire in June 1861, but, being now re-built, have

been re-approved with all the former privileges, including the additional one of bonding tea.

A vault at Fenning's Wharf, two at St. Andrew's Wharf, a floor at St. Olave's Bonded Warehouses in the Minories, and part of the Tower Bonded Vaults, Mark Lane, have been specially approved for the bottling of wines and spirits.

Sufferance privileges have also been conceded to West Kent Wharf and Hibernia Wharf, continued, on a change of ownership, to Pearson's Wharf, Shad Thames, and renewed to Davis' Wharf where the premises had undergone certain alterations.

Out-ports.

Increased privileges.

The only event of any importance that we have to report this year under this head refers to the approval of Leeds as an Inland Bonding Town under the Act of 1860.

In our last year's Report we stated that the merchants of that town had not, up the end of the year 1861, been able to determine the site of the warehouses to be submitted for our approval. The delay arose from a difference of opinion between the Town Council on the one hand, and the Chamber of Commerce on the other, as to the eligibility of the sites offered by the Great Northern and Midland Railway Companies respectively. Numerous memorials were forwarded both to us and to your Lordships in support of each site, and the contest ran so high between them, and was so strongly supported on each side by the different Railway Companies interested in the approval, that, after trying in vain to bring the contending parties to some agreement, by sending an officer of experience to discuss the question with them on the spot, we found that there was no chance of their coming to terms unless they were permitted to argue the case before us in London. On the 26th August, accordingly, we received a deputation composed of the representatives of all parties concerned on both sides, and, after a long discussion, we were perfectly satisfied that the decision we had previously come to in favour of the site offered by the Midland Company was the correct one. We, consequently, confirmed that decision, and gave authority to the Company for the commencement of the necessary works. We are happy to say that no further remonstrances have since reached us, and we hope therefore, that the site chosen will eventually satisfy all parties, and prove to be, as we expect it will, the most advantageous to the general interests of the trading community.

The buildings are now in progress, and we are informed by the Midland Company that they hope to complete them by the end of next May.

The Customs revenue at Bradford has advanced from 29,121*l.* in 1861 to 35,700*l.* in 1862. Bradford.

The receipts at Halifax, where the Custom House was opened for business on the 1st April, have only reached, in the nine months, the sum of 4,657*l.*; and from a report we have received from one of the members of our Board who has just inspected the town, it appears that, although one vault is pretty well filled with wines and spirits, the quantity of dry goods in bond is extremely limited. The whole stock indeed did not amount to more than 142 packages of tea, and one single box of cigars; a fact the more surprising when the urgency with which the tea dealers of Halifax, in particular, pressed upon the Government their claim to the privilege of inland bonding is remembered. Halifax.

The amount of revenue produced in 1862 by the unit of entry penny charge on imports has been 141,831*l.* 16*s.* 11*d.*, as compared with 138,318*l.* 19*s.* 10*d.* in 1861. A few alterations having again been made during the year in the number or quantity of different goods constituting the unit of entry chargeable, we revised and republished the whole Unit of Entry Tariff in July, in accordance with the power vested in us by the Act of 1860. Unit of entry charge.

The 1*s.* 6*d.* bill of lading stamp on exports, and the ¼ per cent. warehouse charge, have also each realised a rather larger sum than they did in 1861; in the former case 46,038*l.* having been received, as against 43,640*l.*, and in the latter 48,129*l.* as against 47,968*l.* Bills of lading stamp, and ¼ per cent. on warehousing.

Notwithstanding the complete success that attended the establishment of the alcoholic test for wine, as reported by us last year, it was deemed expedient by the Government, in April 1862, while adhering to the principle of that measure, to alter in some degree the scale of strength and of duties, with the object not only of treating with increased liberality the purer classes of wine, but of diminishing the number of testing operations, and thus saving the time both of the officers and the public. Alcoholic test.

The alteration consisted in converting the four heads or classes, under which wine in cask was entered for duty, into two (retaining,* in addition, the separate class for wine

* The duty on wine in bottle 2*s.* 5*d.*, Class E., was altered to 2*s.* 6*d.*, in the same manner as the duty on class C.

in bottle). This was done, 1st, by abolishing the 1*s.* 9*d.* duty, and allowing all wine under 26 degrees of strength to pay the 1*s.* duty; 2nd, by establishing, instead of the two next classes at 2*s.* 5*d.* and 2*s.* 11*d.* for wine under 40 degrees, and under 45 degrees respectively, one duty of 2*s.* 6*d.* for wine under 42 degrees; and, 3rdly, (with the view of protecting the spirit duties,) by charging for every degree of strength beyond 41 degrees of proof spirit an additional duty of 3*d.* per gallon.

In consequence of this alteration we issued a general order, on 24th April, somewhat modifying our regulations in regard to the sampling and testing of wine.

1st. By requiring a description from the merchant of wine in every entry according to the strength, viz., either as containing less than 26 or more or less than 42 degrees of proof spirit.

2nd. Reducing the number of samples required from one to be drawn from one cask in every eight, to one to be drawn from one cask each mark, unless the wine be of different strength or qualities, or unless it appear to be of a strength of 40 per cent. of proof spirit or upwards.

3rd. Dispensing with the operation of testing, with regard to wines entered at the higher rate of 2*s.* 6*d.* per gallon (as under 42 degrees), if the officers are satisfied from their taste and general character that they are clearly within the limit of that class, say, containing less than 40 per cent. of proof spirit, but leaving the wine under 26 degrees, and containing 40 per cent. of proof spirit or upwards, subject to the testing operation, as before.

The 1st regulation in this order was further modified on the 18th June, by allowing importers the option of describing the strength of their wine in their entries as "unknown," with the understanding that when they do so one in each mark or brand will be sampled and tested; or if the number is more than eight casks, one in each eight, as originally required.

That the above alteration, both in duty and practice, has succeeded in the object with which we have stated it was made, is manifest from the annexed table, which gives us the number of samples tested and the quantity of wine represented by them in the year 1862, and distinguishes further the working of the old system up to April, and the new system for the remainder of the year.

A RETURN of the Number of Samples of Wine tested during the Twelve Months ended 31st December 1862, and the Quantity of Wine represented, distinguishing the Samples tested before and since the alteration of Duty.

Prior to alteration of Duty.

Testing Port.	Under 18 degrees.		Under 26 degrees.		Under 40 degrees.		Under 45 degrees.		Total.	
	No. of Samples.	No. of Gallons represented.	No. of Samples.	No. of Gallons represented.	No. of Samples.	No. of Gallons represented.	No. of Samples.	No. of Gallons represented.	No. of Samples.	No. of Gallons represented.
London	3,074	193,317	1,389	160,356	9,842	2,440,326	512	109,734	14817	2,903,733
Liverpool	211	10,479	150	6,443	1,686	187,861	52	3,496	2,099	208,279
Dublin	84	10,380	135	12,828	1,509	179,918	62	5,242	1,790	208,368
Leith	27	1,179	7	584	582	55,666	13	1,067	629	58,496
Glasgow	57	3,482	25	1,743	728	52,911	5	247	815	58,383
Bristol	60	3,724	76	4,312	874	147,504	26	2,408	1,036	157,948
Hull	23	785	48	2,300	177	21,680	10	935	258	25,700
Plymouth	28	1,450	14	605	138	17,114	3	138	183	19,307
Southampton	33	4,382	15	860	156	16,522	2	42	206	21,806
Newcastle	21	1,040	7	442	107	10,776	3	750	138	13,008
Gloucester	2	440	3	136	89	11,372	—	—	94	11,948
Folkestone	73	4,920	70	4,450	6	460	—	—	149	9,830
Total	3,693	235,578	1,939	195,059	15,894	3,142,110	688	124,059	22,214	3,696,806

Subsequent to alteration of Duty.

Testing Port.	Under 26 Degrees.		Under 42 Degrees.		Over 42 Degrees.		Total.	
	No. of Samples.	No. of Gallons represented.	No. of Samples.	No. of Gallons represented.	No. of Samples.	No. of Gallons represented.	No. of Samples.	No. of Gallons represented.
London	6,981	1,099,149	26,368	7,838,328	948	83,042	34,297	9,020,519
Liverpool	1,016	86,852	1,664	242,297	14	2,038	2,694	331,187
Dublin	455	54,307	4,587	501,263	70	3,844	5,112	559,414
Leith	330	34,204	1,194	257,741	14	1,427	1,538	293,372
Glasgow	370	28,364	650	59,358	—	—	1,020	87,722
Bristol	255	35,056	1,492	382,536	31	1,428	1,778	419,020
Hull	356	18,835	540	93,570	8	735	904	113,140
Plymouth	83	4,374	579	79,202	2	247	664	83,823
Southampton	202	28,352	368	57,603	2	56	572	86,011
Newcastle	95	6,462	180	29,080	—	—	275	35,542
Gloucester	38	2,962	176	35,180	—	—	214	38,142
Folkestone	583	39,340	38	6,440	—	—	621	45,780
Total	10,764	1,438,257	37,836	9,582,598	1,089	92,817	49,689	11,113,672

By this table we see that, under the old system, the testing operation, when applied to the 1st and 2nd classes (under 18 and under 26 degrees of strength), required the testing of one sample in every 76 gallons, whereas under the new system, one sample is sufficient in every 133 gallons for the 1st class (under 26 degrees), and for the 2nd class (under 42 degrees) one in every 253 gallons. We further find (taking all the rates or classes together) that, under the old system, one sample was required for every 166 gallons, whereas under the new, one is sufficient for every 223 gallons. Nor does this proportion correctly represent the amount of relief obtained. We have ascertained that in London, out of the 14,817 samples and

2,903,733 gallons of wine tested before the 4th of April, 8,373 samples and 1,727,510 gallons only represent the operation as far as it relates to wine imported, with respect to which the testing is compulsory on the merchant; and, in the same manner, out of the 34,297 samples and 9,020,519 gallons tested after the 4th of April, only 24,349 samples and 7,790,250 gallons fall under that head of wine on importation. The remaining quantity, both of samples and wine represented, apply to the numerous operations that take place in warehouse solely at the request and for the convenience of the merchant, such as vatting, racking, fortifying, &c. Applying therefore our proportion to the wine on importation only, when the Customs Law requires the samples to be drawn, we find that, in London, whereas one sample was under the old system required for 206 gallons, it is only necessary under the new for 319 gallons. By deducting in the same manner, say one-third from the samples tested and the wine represented at the outports, we shall not get quite so favourable a return (the proportion being one in 135 under the new system, as compared with one in 107 under the old). It must not, however, be assumed from this that a stricter practice prevails at the outports. The discrepancy probably arises from the fact that the importations are not so extensive, that is, the quantity of wine brought at a time under one brand or mark is not so large as is the case in the dealings of the great wine houses in London. This of course would at once increase the proportion of the samples, it being necessary to test one out of each mark. More than two-thirds of the whole wine business is conducted in London, and it cannot be denied that a great amount of labour and delay has been saved to both officers and merchants by this last alteration of the law, the amalgamation of the two first scales especially having almost entirely put an end to all occasion of doubt and dispute between them.

We have already seen (under the head of consumption of wine) that the quantities have fallen off in 1862 as compared with 1861. By comparing the tables now given with a similar one in our last year's Report, we find that the total quantity of wine which has been sampled for testing has in like manner declined from 19,730,051 gallons to 14,810,478 gallons.

It is right that we should add in this place that, the labour of performing the testing operations having been so simplified, the staff of officers employed has been reduced to less than one-half its original strength, while the complaints of delay or loss to the merchant have now almost entirely ceased.

Fortifying of wine in bond.

Our attention having been drawn, towards the close of the year, to the great increase of the practice of fortifying wine in bond, and having reason to believe that a sufficient check was not exercised by the officers over the numerous applications for permission to fortify, but that a certain laxity of practice in that respect had gradually arisen, we attempted so far to modify the indulgence as to confine it, if possible, to the limit actually laid down by the law, viz., 10 per cent.; or, if that should be found impossible, to allow of its being exceeded only on satisfactory evidence being produced to us that the wine required a further fortifying for the sake of its *preservation*.

In this attempt we have, however, met with considerable opposition from certain members of the wine trade, who persist in disregarding the positive part of the enactment of 1862, viz., "that no more than 10 per cent. of proof "spirit shall be used in the fortifying of any wine in "bond," and found upon the following words of the clause, "Nor shall any wine be fortified in bond to a "greater degree of strength than 40 per cent. of proof "spirit," the argument that all wine may be fortified up to that limit without exception. We are satisfied, however, that this view of the law is untenable. We are sure that all reasonable indulgence is invariably granted, and that in no case is the request for further fortifying refused when the quality of the wine is likely to suffer from such a refusal; but, in the interest of the consumer, as well as that of the revenue, we cannot recommend that a process should be allowed to take place in bond which in reality amounts to a manufacture of a totally different article from that originally deposited; and this view we have already stated to your Lordships in a lengthened report upon the whole subject.

Great Exhibition.

We mentioned to your Lordships in our last Report the measures we had thought it necessary to adopt to secure the revenue from loss on the occasion of the Great International Exhibition, and at the same time to give every possible facility to the importers of foreign goods and their agents in the prosecution of that great undertaking. We

can now with confidence report that the arrangements made were attended with complete success, the merit of which is entirely due to the judicious and active superintendence of Mr. St. John, one of our Surveyors-General, and to the exertions of the officers permanently stationed at the Exhibition building, all of whom have received most flattering acknowledgments of their services from the Royal Commissioners and from the representatives of many of the foreign departments. The unexpected introduction of an entirely new principle, not recognized in 1851, viz., that of converting the Exhibition into a bazaar during the last fourteen days, for the indiscriminate sale of articles of every description, imposed great additional labour and responsibility on our officers, both in framing the regulations necessary to secure the duties on all articles liable, when sold, and in seeing that these regulations were strictly adhered to by the numerous foreign exhibitors. The total number of foreign packages liable to duty received into the Exhibition did not exceed 1,200, and the aggregate amount of duty involved was about 7,000*l.* After deducting the duty not charged upon all articles re-exported, and allowing for all deficiencies arising within the building from the demands of the Juries, the requirements of the Kensington Museum and of sundry scientific societies, the interchange of samples amongst the exhibitors, the approval by your Lordships of the use of perfumed spirits in the fountains, and the unavoidable losses from waste, accident, and petty pilfering, the amount eventually brought to account as duties paid on articles entered for home consumption, was 1,436*l.* 9*s.* 2*d.* We propose to write off the deficiencies arising from the above causes, a list of which has just been presented to us, as satisfactorily accounted for, and this will close the account between this revenue and the Royal Commissioners for 1862.

Some difficulty having arisen early in the year and before the opening of the Exhibition building, on the part of the importers of wine for the purposes of exhibition, in deciding where and under what regulations the bulk of their wine, (samples of which were only shown in the building, and in some instances sample bottles only filled with water,) could be deposited, and various places having been proposed to us for our approval, as temporary bonding vaults for this purpose, we determined, as the safest course for the interests of the revenue, as well as the most con-

venient one for the importers, to offer to them the temporary use of the vaults below the Custom House for the deposit of their wines, on their complying with all necessary regulations. This offer was gladly taken advantage of by the French, Austrian, Zollverein, and Italian Commissioners; and large quantities of wine to the extent of 1,820 gallons, together with certain small parcels of spirits, liqueurs, and beer, were deposited accordingly. The Juries who were appointed to taste the different sorts of wine were accommodated with the use of a room in the building later in the year, and the arrangement appears to have succeeded admirably, and to have given great satisfaction to all the parties concerned.

Samples of each description of the wine so deposited have since been subjected to the operation of testing, and a very interesting report has been made to us by Mr. Keene, one of our gaugers, who has devoted much time, skill, and attention to this subject, setting forth the results so obtained. This report, which includes the bulk of the wines exhibited by France, Italy, the Zollverein, and the Austrian Empire, together with certain samples from Australia which were deposited in the building itself, we have directed to be printed for general circulation.

Decreased charge for superannuation &c.

A further reduction of the charge imposed upon the public by the superannuation and compensation list has taken place in the year 1862. In our last Report for 1861 we pointed out that there had been a saving to the public of 4,474*l.* 5*s.* 6*d.* on that year's account, and at the same time expressed an anticipation that from the cessation of the compensation allowances in respect to the changes made in 1860, the return for 1862 would present a still more favourable view.

That this anticipation has been realized will be seen by the annexed table.

Total Amount of Superannuation and Compensation Allowances placed on and struck off in the Year ended 31st December 1862.

———	Placed on.	Struck off.	Increase.	Decrease.
	£	£		£
Superannuations -	2,608	11,592	—	8,984
Compensations -	Nil.	2,422	—	2,422
	2,608	14,014	—	11,406

Showing a total saving to the public in one year of 11,406*l.*

Competition for vacancies.

The arrangement under which your Lordships in December 1861, with a regard for the efficiency of this service, liberally allowed us to fill up certain vacancies for examining officers, both in London and at the outports, by competition between the out-door officers, has hitherto been attended with complete success. The officers, especially those from the outports, have passed excellent examinations, and we have thus been enabled to obtain men who are competent immediately upon their appointment to undertake the various duties imposed upon them, instead of requiring to undergo a period of probation, before they can attain a satisfactory knowledge of their duty. All the officers who have succeeded in the competition are required to undertake at once, and for a period of three months, the arduous duties of the waterguard, for which the generality of those, who were originally landing waiters, are not well fitted by habits and experience, and by this means we have been able effectually to secure, and are daily increasing, the efficiency of this branch of the service.

Medical Inspector's Report.

Death of Dr. M'William.

It is with sincere regret we have to record this year the distressing and untimely death, by an accident, of our Medical Inspector, Dr. M'William. In him the Crown has lost a most able and valuable servant, and the officers of this department, who were under his charge, a kind and indefatigable friend.

Appointment of Dr. Dickson.

At the end of June, we received a letter from your Lordships appointing Dr. Walter Dickson, surgeon in the Royal Navy, as his successor, and on the 1st of July that gentleman was admitted and made the declaration of office.

In conformity with the practice adopted by Dr. M'William, the Medical Inspector has annexed his report on the health of the department, to which we beg to refer. Your Lordships will perceive that the sanitary condition of the force under Dr. Dickson's charge is highly satisfactory. There has been indeed considerably more sickness in 1862 than in the previous year, owing partly to there being several lingering cases that continued to appear in many successive returns, and partly to the large sick list at Gravesend in the two last quarters of the year.

The total number of attacks of sickness were 825 in a force of 1,137, as against 670 in a force of 1,144 in 1861.

The number of deaths, however, have only been the same exactly, viz., 13, one of which, as in 1861, was

caused by an accident. This gives a per-centage of total deaths of 1·14 on the whole strength of the force, as against an average of 1·17 in previous years, while, excluding the case of accident, the per-centage of deaths by disease is but 1·05 on the strength, or 10 in 1,000.

The total number of superannuations in the year have been only seven, precisely the same number that were placed on the retired list in 1861.

We have the honour to be,
My Lords,
Your Lordships obedient servants,

THOS. F. FREMANTLE.
F. GOULBURN.
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W. R. GREG.
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Custom House, 1863.

APPENDIX.

APPENDIX (A.)

An Account showing the Amount of the Imports into and the Exports from the United Kingdom, stated in Real Value, in each Year from 1854 to 1862 inclusive.

Years.	Real Value.			
	Imports.	Exports.		
		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
	£	£	£	£
1854 - -	152,389,053	97,184,726	18,636,366	115,821,092
1855 - -	143,542,850	95,688,085	21,003,215	116,691,300
1856 - -	172,544,154	115,826,948	23,393,405	139,220,353
1857 - -	187,844,441	122,066,107	24,108,194	146,174,301
1858 - -	164,583,832	116,608,756	23,174,023	139,782,779
1859 - -	179,182,355	130,411,529	25,281,446	155,692,975
1860 - -	210,530,873	135,891,227	28,630,124	164,521,351
1861 - -	217,485,024	125,102,814	34,529,684	159,632,498
1862 - -	226,592,720	124,137,812	43,051,586	167,189,398

Office of the Inspector General of Imports and Exports,
Custom House, London, April 1863.

JOHN A. MESSENGER.

APPENDIX (B.)

GENERAL SUMMARY showing the Gross Amount of Duty collected by the Customs at London, Liverpool, and the other Ports of England (exclusive of the Isle of Man), and at the Ports of Scotland and Ireland respectively, in the Years ended 31st December 1861 and 1862, specifying the Increase or Decrease; also the total Number of Officers on the Establishment on the 31st December in each Year; the Gross Amount paid on Account of Salaries and Day Pay; and the Total Expense incurred for Extra and Glut Aid in the same Years.

PORTS.	AMOUNT OF DUTY.				ESTABLISHMENT.								CHARGE FOR EXTRA AID.			
	Gross Amount of Duty collected.		Increase.	Decrease.	Number of Officers.		Increase.	Decrease.	Salaries and Day Pay.		Increase.	Decrease.	Expense incurred for Glut and Extra Aid.		Increase.	Decrease.
	1861.	1862.			1861.	1862.			1861.	1862.			1861.	1862.		
	£	£	£	£					£	£	£	£	£	£	£	£
LONDON	11,905,555	12,156,115	250,560	- -	1,958	2,007	49	- -	276,447	281,336	4,889	- -	13,235	15,458	2,223	- -
LIVERPOOL	3,380,937	3,239,767	- -	141,170	867	867	- -	- -	88,578	89,547	969	- -	4,534	2,901	- -	1,633
Other Ports in ENGLAND	3,412,192	3,433,542	21,350	- -	1,542	1,557	15	- -	146,613	150,297	3,684	- -	14,302	13,776	- -	526
Ports in SCOTLAND	2,677,158	2,905,818	228,660	- -	521	523	2	- -	53,456	52,658	- -	798	3,843	4,604	761	- -
Ports in IRELAND	2,281,671	2,258,305	- -	23,366	377	377	- -	- -	40,942	40,622	- -	320	3,306	3,000	- -	306
TOTAL	23,657,513	23,993,547	500,570	164,536	5,265	5,331	66	- -	606,036	614,460	9,542	1,118	39,220	39,739	2,984	2,465
NET INCREASE OR DECREASE	- -	- -	336,034	- -	- -	- -	66	- -	- -	- -	8,424	- -	- -	- -	519	—

APPENDIX (C.)

RETURN showing the Gross Amount of Customs Duties collected at the several Ports of the United Kingdom for the Years ended 31st December 1861 and 1862, specifying the Articles upon which any Increase or Decrease has taken place.

ENGLAND.

PORT.	Amount of Duty. 1861.	Amount of Duty. 1862.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	REMARKS.
	£	£	£	£			Vessels Inwards. Number. Tonnage. 1861 - - 10,967 - 3,163,142 1862 - - 11,657 - 3,347,080 Increase - 690 Increase 183,938 £ Light Dues {1861 - - 64,077 {1862 - - 54,499 Decrease - 9,578 £ Pilotage {1861 - - 51,454 {1862 - - 47,126 Decrease - 4,328
LONDON -	11,905,555	12,156,115	250,560	- -	Tobacco, Tea, Corn, Spirits.	Sugar, Wine, Coffee.	
LIVERPOOL	3,380,937	3,239,767	- -	141,170	Corn, Molasses, Sugar.	Coffee, Spirits, Tea, Tobacco, Wine.	There is a decrease on tobacco alone of upwards of 130,000*l.*, which is attributed to the distress which has prevailed in the manufacturing districts, to which may also be ascribed the falling off on tea and coffee. The sugar refineries have been very active, which has caused a considerable increase on sugar and molasses.
ABERYSTWITH	279	961	682	- -	Wood, Corn.	- - -	A large quantity of wood has been imported for the construction of a railway.
ARUNDEL -	899	735	- -	164	- - -	Corn.	———
BARNSTAPLE -	7,593	7,506	- -	87	Timber, Wine.	Tea.	———
BEAUMARIS -	1,012	762	- -	250	- - -	Timber.	———
BERWICK -	10,215	10,297	82	- -	Wheat -	Coffee, Spirits.	13 cargoes of corn were imported in 1862, and only three in 1861.
BIDEFORD -	3,381	3,278	- -	103	Spirits -	Tea, Coffee, Wine.	———
BOSTON	40,517	40,532	15	- -	Spirits, Wood.	Tea, Tobacco, Wine.	Upwards of 100,000 railway sleepers were imported in the year 1862.
BRADFORD -	29,121	35,700	6,579	- -	- - -	- - -	Business only commenced at Bradford on the 9th February 1861, so that the two years cannot be compared.

APPENDIX (C.)—ENGLAND—*continued.*

PORT.	Amount of Duty. 1861.	Amount of Duty. 1862.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	REMARKS.
	£	£	£	£			
BRIDGWATER	8,539	7,110	- -	1,429	Geneva, Wine.	Corn, Tea, Wood, Brandy, Rum.	———
BRIDPORT -	2,235	2,091	- -	144	Brandy, Wine.	Rum, Geneva.	Caused by fluctuations of trade.
BRISTOL -	1,336,253	1,317,177	- -	19,076	- - - -	Rum, Tobacco.	The decrease on rum is caused by the distress in the manufacturing districts.
CARDIFF -	12,788	12,299	- -	489	- - -	Spirits, Tea.	———
CARDIGAN -	37	61	24	- -	Timber.	—	———
CARLISLE -	32,041	32,164	123	- -	Spirits -	Wine, Coffee, Tea.	The decrease on coffee and tea is caused by the distress in the manufacturing districts.
CARNARVON -	8,367	9,011	644	- -	Spirits -	Tobacco.	———
CHEPSTOW -	3,705	4,457	752	- -	- - -	- - -	The trade of this port has revived.
CHESTER -	72,368	59,361	- -	13,007	Brandy -	Tobacco, Wine, Rum.	There is a decrease of upwards of 12,000*l.* on tobacco alone, caused by the distress in the neighbourhood.
COLCHESTER -	15,131	15,122	- -	9	—	—	———
COWES - -	3,240	3,134	- -	106	Sugar -	Tea -	The merchants have discontinued bonding tea, in consequence of the warehouse proving damp.
DARTMOUTH -	3,834	3,962	128	- -	Corn, Spirits.	Wine, Tea.	———
DEAL - -	1,940	2,027	87	- -	Wines, Spirits.	—	———
DOVER - -	7,887	7,053	- -	834	- - -	Brandy, Rum, Wine.	The decrease is partially caused by the reduction of the wine duties.
DOUGLAS -	23,915	23,647	- -	268	Tobacco, Sugar, Wine.	Rum, Geneva.	The number of visitors has declined during the past year.
EXETER - -	99,713	113,637	13,924	- -	Tobacco -	- - - -	The increase is almost exclusively on tobacco duty.
FALMOUTH -	6,250	6,550	300	- -	Brandy, Rum.	—	———
FAVERSHAM -	1,250	1,399	149	- -	Wine.	—	———
FLEETWOOD -	3,014	3,520	506	- -	Spirits -	- - -	A quantity of spirits were picked up at sea, and duty paid at this port.
FOLKESTONE -	12,996	10,559	- -	2,437	Wine -	- - -	The decrease in amount of revenue is entirely caused by the repeal of the paper duty on the 1st October 1861.
FOWEY -	1,691	1,571	- -	120	- - -	Brandy, Rum.	Caused by the depression of the mining interests.
GAINSBORO' -	11,158	9,800	- -	1,358	- - -	Tea -	A merchant at this port has given up the tea trade.
GLOUCESTER -	71,602	72,875	1,273	- -	Rum, Brandy, Coffee. Corn.	Wine, Tea, Timber.	There is an increase of upwards of 7,500*l.* on corn, and a falling off of 4,000*l.* on wine.
GOOLE -	56,735	88,220	31,485	- -	Sugar -	- - -	Large quantities of refined sugar have been imported from Belgium

APPENDIX (C.)—ENGLAND—*continued.*

PORT.	Amount of Duty. 1861.	Amount of Duty. 1862.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	REMARKS.
	£	£	£	£			
GRIMSBY	20,039	22,963	2,924	-	Sugar	-	There is a general increase of trade.
HALIFAX	-	4,657	-	-	-	-	Business only commenced at this port on 1st April 1862.
HARTLEPOOL	25,249	25,157	-	92	Timber	Grain	———
HARWICH	1,327	924	-	403	-	Grain	There have been fewer wrecks at this port in the year 1862.
HULL	239,307	275,037	35,730	-	Tobacco, Sugar, Timber.	-	The warehousing of tobacco at this port has considerably increased.
IPSWICH	18,390	19,727	1,337	-	Corn	Timber, Rum, Geneva, Wine.	There was an increase of 1,800*l.* on corn.
LANCASTER	15,537	15,614	77	-	-	-	———
LLANELLY	2,300	2,964	664	-	Corn, Timber, Spirits.	-	The trade at this port is steadily increasing.
LOWESTOFT	3,421	3,606	185	-	Wood	Corn, Wines, Spirits.	There has been a considerable falling off on wines and spirits, caused by depression of trade.
LYME	316	360	44	-	Wine.	—	———
LYNN	16,174	17,726	1,552	-	-	-	The increase is on almost every article.
MALDON	308	234	-	74	-	Grain	The merchants have purchased corn in the London market.
MANCHESTER	196,303	165,748	-	30,555	Sugar	Spirits, Wines, Tobacco, Tea.	There is a decrease of 28,000*l.* on tobacco, and 1,700*l.* on tea, caused by depression of trade.
MARYPORT	6,429	5,792	-	637	-	Corn, Tea, Spirits.	———
MIDDLESBORO'	617	1,694	1,077	-	Spirits, Tea.	-	Warehousing business only commenced at this port on the 16th September 1861.
MILFORD	877	902	25	—	-	-	———
NEWCASTLE	264,440	243,956	-	20,484	Grain, Brandy, Geneva, Tea, Wood.	Coffee, Rum, Tobacco, Wine.	There is a falling off of nearly 18,000*l.* on tobacco alone, caused by the scarcity and high price of the raw article.
NEWHAVEN	5,074	5,399	325	-	Wine	-	———
NEWPORT	12,541	13,500	959	-	Corn, Wood.	—	———
PADSTOW	113	190	77	-	Timber, Wheat.	—	———
PENZANCE	12,235	12,948	713	-	Corn, Fruit.	Wood, Wine.	There were very large importations of currants in the year 1862.
PLYMOUTH	160,042	160,578	536	-	Brandy, Sugar, Grain.	Currants, Wine.	———
POOLE	5,157	5,307	150	-	Grain, Brandy, Tea.	Wine	Several casks of wine have been removed from London, duty paid.
PORTSMOUTH	26,565	21,884	-	4,681	-	Tea, Wine, Spirits, Tobacco.	Several merchants have ceased bonding at this port.

Appendix (C.)—England—*continued.*

Port.	Amount of Duty. 1861.	Amount of Duty. 1862.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Remarks.
	£	£	£	£			
Preston	66,943	62,597	-	4,346	Tobacco	Spirits, Wine, Tea, Corn.	The largest decrease is on spirits, which is attributed to the distress in the manufacturing districts.
Ramsey	5,250	4,690	-	560	-	Tobacco, Tea, Rum.	The decrease is attributed to the small number of visitors during the past year.
Ramsgate	2,293	2,739	446	-	Rum, Brandy, Wine.	-	The "London, Chatham, and "Dover" extension railway in course of construction to the town, has given a considerable stimulus to the trade of the port.
Rochester	6,440	7,234	794	-	Currants, Tobacco, Sugar, Wood, Corn.	Tea, Rum, Wine.	The merchants have begun to import their corn direct.
Rye	271	237	-	34	-	-	The wrecks during the past year have been fewer in number.
Runcorn	-	3,430	-	-	-	-	Business only commenced at this port on 1st January 1862.
Scarborough	2,658	2,898	240	-	Rum, Brandy, Timber.	—	
Scilly	11	97	86	-	-	-	Duty was paid on some wrecked corn.
Shields	48,163	42,608	-	5,555	Timber	Spirits, Tobacco.	The decrease is attributed to want of employment in the neighbourhood.
Shoreham	4,188	4,775	587	-	Wine, Spirits, Wood, Sugar.	Corn	
Southampton	79,496	112,485	32,989	-	Sugar, Tobacco, Timber, Corn.	-	There is an increase of about 14,000*l.* on sugar caused by the re-establishment of a refinery.
Stockton	77,230	72,030	-	5,200	Tobacco	Corn, Tea, Wine.	
Sunderland	95,734	88,668	-	7,066	-	Wood, Tobacco.	There is a large decrease on timber, caused by excessive importation in 1861.
Swansea	5,934	6,459	525	-	Timber	-	A large quantity of timber has been required for the construction of a branch of the railway.
Teignmouth	1,163	628	-	535	-	Wine	The merchant who was in the habit of bonding wine died in 1861.
Truro	11,408	11,836	428	-	Tea.	—	An additional merchant has bonded tea during the last year.
Wells	23	135	112	-	Oats.	—	
Weymouth	9,633	9,285	-	348	-	Grain, Timber.	
Whitby	6,952	6,341	-	611	Brandy	Tea, Wine.	Large quantities of tea have been removed duty paid from London.
Whitehaven	66,142	61,325	-	4,817	Timber, Corn.	Tobacco, Tea, Sugar, Wine, Spirits.	The decrease is attributed to the distress in the manufacturing districts.
Wisbeach	3,061	2,614	-	447	Corn	Wood.	
Woodbridge	569	585	16	-	Wood	—	
Workington	2,646	2,242	-	404	-	Rum	The falling off is entirely on rum, caused by the depressed state of trade.
Yarmouth	22,514	22,496	-	18	Corn	Wine	

Appendix (C.)—Scotland.

Port.	Amount of Duty		Increase.	Decrease.	Articles.		Remarks.
	1861.	1862.			Increase.	Decrease.	
	£	£	£	£			
Aberdeen	92,715	92,963	248	- -	Corn, Timber.	Wine, Spirits.	———
Alloa - -	4,450	5,329	880	- -	Tobacco -	- - -	Tobacco has recently been bonded at this port.
Arbroath	12,590	13,394	804	- -	Tobacco, Sugar, Rum.	Tea - -	The increase is attributed to the flourishing state of the linen trade during the past year.
Ayr - -	4,590	3,216	- -	1,374	- - -	Grain, Timber, Tobacco.	A merchant has ceased to bond tobacco at this port.
Banff - -	4,705	4,021	- -	684	- - -	Tobacco, Tea.	A large amount of duty was paid on tobacco just at the close of the year 1861.
Borrowstonness.	629	584	- -	45	Wood -	Corn.	———
Campbeltown	- -	450	450	- -	Grain -	—	Large quantities of grain for the purpose of distillation have been imported during the year 1862.
Dumfries -	7,593	7,396	- -	196	- - -	Tea.	———
Dundee - -	58,808	60,420	1,612	- -	Tobacco, Tea, Spirits.	Wood, Sugar.	The linen trade in this neighbourhood is very flourishing, causing increased consumption.
Glasgow -	918,573	949,918	31,345	- -	Tea, Sugar, Grain.	—	The sugar trade is very active.
Grangemouth	10,509	8,622	- -	1,887	- - -	Corn -	The duty having been taken off hops has affected the revenue of this port.
Greenock -	901,752	1,107,549	205,797	- -	Sugar -	- - -	The sugar trade at this port is rapidly on the increase.
Inverness -	6,571	6,318	- -	253	Corn, Timber.	Tea, Wine.	———
Irvine - -	6,222	6,718	496	- -	- - -	- - -	The trade has considerably increased at the sub-ports of Troon and Ardrossan.
Kirkcaldy -	10,483	11,177	694	- -	Corn.	—	———
Kirkwall -	138	77	- -	61	- - -	Timber.	———
Leith - -	472,433	466,494	- -	5,939	Grain, Rum, Sugar.	Tobacco, Tea, Timber.	The decrease is attributed to depression of trade.
Lerwick -	58	91	33	- -	Timber.	—	———
Montrose -	15,648	16,001	353	- -	Wheat, Timber, Tea.	Tobacco.	———
Perth - -	16,169	16,858	689	- -	Corn, Timber, Tobacco, Tea, Spirits.	Wine.	The trade at this port is on the increase.
Peterhead -	2,039	2,264	225	- -	Tea.	—	———
Port Glasgow	129,120	125,111	- -	4,009	- - -	Sugar -	The sugar refinery was shut part of the month of October in consequence of a change of manager.
Stornoway -	32	54	22	- -	Timber.	—	———
Stranraer -	152	96	- -	56	- - -	Timber -	The new works for the pier and harbour are complete.
Wick -	1,147	590	- -	557	Wood -	Tea, Corn.	The falling off on tea is attributed to the high rent charged by the warehousekeeper.
Wigtown -	25	83	58	- -	Timber.	—	———

Appendix (C.)—Ireland.

Port.	Amount of Duty. 1861.	Amount of Duty. 1862.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Remarks.
Ballina	£ 7,258	£ 4,930	£ - -	£ 2,328	- - -	Tobacco -	The only tobacco manufacturer at this port has given up the trade.
Belfast	391,737	36 88	- -	23,669	Corn -	Tobacco, Wine, Tea, Sugar Timber.	There is a falling off of 21,000*l.* on tobacco alone, that article having been procured from Dublin and other ports.
Coleraine	7,941	7,778	-	163	Timber, Tea.	Spirits.	———
Cork	297,382	298,445	1,063	- -	Tobacco, Sugar.	—	A quantity of refined sugar has been imported from France and Holland.
Drogheda	9,796	6,579	- -	3,217	- - - -	Corn, Tobacco.	The falling off on tobacco is caused by the death of the manufacturer.
Dublin	1,004,276	1,015,440	11,164	- -	Tobacco - -	Sugar -	The Dublin market has been supplied with sugar from Scotland, and the increase on tobacco is upwards of 40,000*l.*
Dundalk	51,797	46,427	- -	5,370	- - -	Corn, Timber, Tobacco.	There is a falling off 4,600*l.* on tobacco.
Galway	31,201	26,285	- -	4,916	Corn -	Sugar, Tea, Tobacco, Wine, Wood.	There is a great want of employment in the neighbourhood, causing a decrease on almost every article.
Limerick	155,213	162,726	7,513	- -	Corn, Tea.	—	There is an increase of 5,000*l.* on corn.
Londonderr	129,045	125,552	- -	3,493	Bran Gene , Wheat.	Tea, Tobacco, Sugar, Wine, Rum.	———
Newry	24,913	24,388	- -	525	Corn -	Tea, Wine.	———
Ross	21,968	21,834	- -	134	Tob co -	Tea, Timber.	———
Skibbereen	2,208	1,729	- -	479	- - -	Tobacco, Timber, Grain.	The large stock in hand of timber and grain at the close of 1861 rendered fewer importations necessary.
Sligo	21,272	21,040	- -	232	Tobacco - Rum.	Tea, Wine, Corn.	———
Strangford	157	88	- -	69	- - - -	Wood.	———
Tralee	19,593	16,941	- -	2,652	- - -	- - -	There is a decrease on every article, caused by great depression of trade in this neighbourhood.
Waterford	84,601	89,627	5,026	- -	Tob a -	Tea, Corn, Wine.	There is an increase of nearly 8,000*l* on tobacco.
Westport	4,843	4,279	- -	564	Corn, Wood.	Tea, Tobacco, Wine, Spirits.	A tea dealer has lately received his tea duty-paid from Dublin.
Wexford	17,573	16,470	- -	1	Tea, Wine.	Sugar, Corn.	The importation of sugar has ceased at this port.

APPENDIX (D.)

A STATEMENT showing the Alterations which have taken place in the Customs Tariff during the Year 1862, and showing, also, the Authority under which each of those Alterations has been carried into effect.

ARTICLES.	Rates of Duty chargeable at the commencement of the Year 1862.	Rates of Duty substituted in the Year 1862.	Authorities by which the Alterations were made, and dates from which they severally took effect.
Cards, playing	£ s. d. 0 15 0 per dozen packs	£ s. d. 0 3 9 per dozen packs	Act 25 Vict. c. 22.—1st September.
Hops	1 0 0 per cwt.	0 15 0 per cwt. Free	Act 23 & 24 Vict. c. 110.—1st January. Act 25 Vict. c. 22.—16th September.
Hops, extract or essence of	Prohibited	Free	Act 25 Vict. c. 22.—16th September.
Wine	per gall. £ s. d. 0 1 0 containing less than 18 degrees of proof spirit. 0 1 9 containing 18 and less than 26 degrees of proof spirit. 0 2 5 containing 26 and less than 40 degrees of proof spirit. 0 2 11 containing 40 and less than 45 degrees of proof spirit. 0 2 5 in bottles, and containing less than 40 degrees of proof spirit.	per gall. £ s. d. 0 1 0 containing less than 26 degrees of proof spirit. 0 2 6 containing 26 and less than 42 degrees of proof spirit. 0 0 3 additional for every degree of strength beyond 41 degrees of proof spirit. 0 2 6 in bottles, and containing less than 42 degrees of proof spirit.	Act 25 Vict. c. 22.—4th April.
Collodion	1 6 0½ (as spirits, at 150 per cent. over proof).	1 4 0	Treasury Order.—25th September.
Ether	1 6 0½ (as spirits, at 150 per cent. over proof).	1 5 0	" " "

Office of the Inspector-General of Imports and Exports,
Custom House, London, 31st March 1863.

JOHN A. MESSENGER.

APPENDIX (E.)

AN ACCOUNT of the Gross Receipt of Customs Duties in the United Kingdom in the Year 1862, compared with the Receipt in the preceding Year 1861; specifying the Amount collected upon each of the principal Articles: Also, of the aggregate Amount paid for Drawbacks, Allowances on Goods over-entered, &c.; and of the aggregate Net Receipt of Customs Duties in the same Years.

	Years ended 31st December		Increase or Decrease in the Year 1862, as compared with the Year 1861.	
	1861.	1862.	Increase.	Decrease.
	£	£	£	£
Coffee	442,253	433,360	—	8,893
Corn	837,633	962,482	124,849	—
Currants	219,531	245,504	25,973	—
Hops	99,720	55,969	—	43,751
Pepper	100,105	106,080	5,975	—
Raisins	99,212	97,837	—	1,375
Spirits: Rum	1,755,555	1,687,793	—	67,762
„ Brandy	833,312	885,505	52,193	—
„ Geneva	52,626	49,430	—	3,196
Sugar	6,254,900	6,448,415	193,515	—
„ Melasses	159,511	192,816	33,305	—
Tea	5,521,322	5,582,793	61,471	—
Tobacco and Snuff	5,604,035	5,714,448	110,413	—
Wine	1,219,533	1,123,605	—	95,928
Wood: Sawn or Split	171,875	155,456	—	16,419
„ Not Sawn or Split	64,869	64,932	63	—
Other Articles (taken collectively)	221,521	187,121	—	34,400
AGGREGATE GROSS RECEIPT	23,657,513	23,993,546	326,033	—
Deduct Drawbacks and Repayments	210,987	284,041	73,054	—
AGGREGATE NET RECEIPT	23,446,526	23,709,505	262,979	—

Office of the Inspector General of Imports and Exports,
Custom House, London, 13th March 1863.

JOHN A. MESSENGER.

APPENDIX (F.)

AN ACCOUNT showing, in Quarterly and Annual Periods, the Net Receipt of Customs Duties in the United Kingdom in the Years 1861 and 1862, specifying the Receipt upon each of the principal Articles; and showing also, the Increase or Decrease in the Receipt of the Year 1862, as compared with the Receipt in the Year preceding.

—	NET RECEIPT OF CUSTOMS DUTIES IN THE YEARS 1861 AND 1862.											
	Quarters ended				Year ended 31st Dec.	Quarters ended				Year ended 31st Dec.	Increase or Decrease in the Year 1861, as compared with the Year 1862.	
	31st March 1861.	30th June 1861.	30th Sept. 1861.	31st Dec. 1861.	1861.	31st March 1862.	30th June 1862.	30th Sept. 1862.	31st Dec. 1862.	1862.	Increase.	Decrease.
	£	£	£	£	£	£	£	£	£	£	£	£
Coffee	117,364	107,957	106,646	108,167	440,134	116,245	102,721	106,800	105,462	431,228	- - -	8,906
Corn	193,752	237,054	207,746	189,847	828,399	166,235	210,010	294,255	282,189	952,689	124,290	—
Currants	38,086	40,587	51,042	89,337	219,052	37,128	46,075	80,898	81,015	245,116	26,064	—
Hops	38,949	18,123	8,956	32,876	98,904	49,093	3,328	2,926	347	55,694	- - -	43,210
Pepper	25,641	19,042	24,462	30,655	99,800	29,188	19,357	26,478	30,993	106,016	6,216	—
Raisins	12,729	11,735	16,245	57,581	98,290	12,476	11,757	15,068	58,172	97,473	- - -	817
Spirits, Rum	493,064	371,912	351,753	537,785	1,754,514	458,719	352,443	344,049	532,279	1,687,490	- - -	67,024
——— Brandy	190,357	180,861	223,453	238,007	832,678	205,165	195,541	225,327	258,618	884,651	51,973	—
——— Geneva	13,405	12,665	12,103	14,342	52,515	12,091	11,732	11,167	14,364	49,354	- - -	3,161
Sugar	1,377,004	1,624,830	1,683,446	1,447,947	6,133,227	1,466,198	1,585,515	1,705,500	1,482,537	6,239,750	106,523	—
——— Molasses	32,533	39,151	45,180	40,548	157,412	36,365	60,393	50,186	44,990	191,934	34,522	—
Tea	1,309,895	1,411,985	1,420,958	1,376,984	5,519,822	1,306,656	1,439,558	1,420,703	1,414,344	5,581,261	61,439	—
Tobacco and Snuff	1,406,149	1,345,488	1,380,022	1,453,958	5,585,617	1,416,742	1,365,536	1,427,991	1,479,900	5,690,169	104,552	—
Wine	374,476	297,478	256,385	276,356	1,204,695	274,254	290,418	266,367	290,886	1,121,925	- - -	82,770
Wood, Sawn or Split	11,959	17,948	85,252	52,269	167,428	10,058	19,970	67,821	53,677	151,526	- - -	15,902
——— Not Sawn or Split	3,130	10,701	27,382	20,685	61,898	3,946	12,227	28,926	18,663	63,762	1,864	—
Other Articles (taken collectively)	50,912	54,626	34,590	52,013	192,141	35,191	32,262	29,410	62,604	159,467	- - -	32,674
AGGREGATE RECEIPT	5,689,405	5,802,143	5,935,621	6,019,357	23,446,526	5,635,750	5,758,843	6,103,872	6,211,040	23,709,505	262,979	—

Office of the Inspector General of Imports and Exports,
Custom House, London, 18th March 1863.

JOHN A. MESSENGER.

APPENDIX (G.)

A STATEMENT showing the Gross Receipt and Net Produce of the Customs Revenue of the United Kingdom in each Financial Year from 1858 to 1862, inclusive, with the Charges of Collection thereon, and the Rate per Cent. of Collection on the Gross Receipt and Net Produce respectively.

CUSTOMS REVENUE of the UNITED KINGDOM.

Year ending 31st March.	Gross Receipt.	Net Produce after deducting Drawbacks, Bounties, Repayments or Over-entries, &c.	Charges of Collection.	Rate per Cent. of Collection.	
				On the Gross Receipt.	On the Net Produce.
	£	£	£	£ s. d.	£ s. d.
1858 -	23,603,770	23,275,743	843,757	3 11 6	3 12 6
1859 -	24,376,169	23,998,380	838,203	3 8 9	3 9 10
1860 -	24,789,793	24,391,084	823,284	3 6 5	3 7 6
1861 -	23,516,821	23,278,250	769,663	3 5 5	3 6 1
1862 -	23,937,772	23,692,955	733,208	3 1 3	3 1 11

Office of the Inspector General of Imports and Exports,
Custom House, London, 17th April 1863.

JOHN A. MESSENGER.

APPENDIX (H.)

AN ACCOUNT showing the Quantities of Raw Cotton imported into the United Kingdom in the Year 1862, distinguishing the Countries from which imported.

Countries from which imported.	Quantities of Cotton (raw) imported into the United Kingdom in the Year 1862.
	Cwts.
Russia: Ports within the Baltic	9,199
Sweden:	
Ports within the Baltic	9
Ports without the Baltic	1,687
Norway	181
Prussia	1,167
Hanover	2
Hamburg	2,083
Bremen	1,334
Holland	6,337
Belgium	8,921
France:	
Ports without the Mediterranean	48,762
Ports within the Mediterranean	267
Portugal proper	9,956
Spain:	
Ports within the Mediterranean	5,855
Canary Islands	1
Italy:	
Sardinian Territories, Duchy of Genoa	408
Kingdom of Naples	207
Sicily	325
Austrian Territories, Illyria, Croatia, and Dalmatia	2,897
Malta	2,165
Ionian Islands	247
Greece	2,005
Turkish Dominions:	
European Turkey	2,720
Natolia or Asia Minor	36,077
Syria and Palestine	2,415
*Egypt, Ports on the Mediterranean	526,897
British Possessions on the River Gambia	1
,, ,, Gold Coast	108
Western Coast of Africa not particularly designated	3,438
British Possessions in South Africa:	
Cape of Good Hope	6,528
Natal	18
Mauritius	17,948
*India, British Possessions:	
Bombay and Scinde	3,063,317
Madras	338,138
Bengal and Pegu	89,118
Singapore	8
Ceylon	15,263

APPENDIX (H.)—*continued.*

Countries from which imported.	Quantities of Cotton (raw) imported into the United Kingdom in the Year 1862.
	Cwts.
India, French Possessions	442
Philippine and Ladrone Islands	7
China (including Hong Kong)	15,768
Japan	2
Victoria (Australia)	3
New South Wales	84
Bermudas	5,024
Bahamas and Turk's Islands	43,220
Jamaica	2,243
Tortola	4
St. Christopher	51
St. Lucia	1
St. Vincent	378
Barbadoes	147
Granada	608
Tobago	6
Trinidad	344
Demerara and Essequibo	2,671
Belize (British Settlements in Honduras)	9
Cuba	27,184
Porto Rico	46
St. Thomas	11
Dutch Guiana	546
Hayti and St. Domingo	3,482
*United States of America on the Atlantic:	
Northern States	90,321
Southern States	30,431
Mexico, Ports on the Atlantic	27,960
Central America, Ports on the Pacific	228
New Granada, Ports on the Atlantic	10,342
Venezuela	111
Peru	2,252
Chili	9
*Brazil	208,384
Uruguay	5
Total	4,678,333

* The Countries marked thus are those which are *separately shown* under the head of Cotton in the Monthly Returns of Imports published by the Board of Trade.

Office of the Inspector General of Imports and Exports, Custom House, London, 17th March 1863.

JOHN A. MESSENGER.

APPENDIX (I.)

AN ACCOUNT of the computed Real Value of the Imports and Exports of Gold and Silver Bullion and Specie registered in the year ended 31st December 1862.

Countries from which Imported.	Imported into the United Kingdom.			Exported from the United Kingdom.		
	Gold.	Silver.	Total.	Gold.	Silver.	Total.
	£	£	£	£	£	£
Russia	756,842	7,712	764,554	1,797,973	57,428	1,855,401
Hanse Towns	422,020	1,473,518	1,895,538	30,374	213,622	243,996
Holland	43	163,836	163,879	68,018	357,022	425,040
Belgium	7,948	1,069,952	1,077,900	249,893	84,527	334,420
France	91,980	2,202,972	2,294,952	6,356,200	849,463	7,205,663
Portugal, Azores, and Madeira	5,995	91,026	97,021	967,445	2,822	970,267
Spain and Canaries	12,344	10,348	22,692	1,392,694	5,384	1,398,078
Gibraltar	8,318	18,361	26,679	105,470	-	105,470
Malta	4,053	8,681	12,734	389	-	389
Turkey	427	2,508	2,935	1,124,096	905,025	2,029,121
Egypt	3,709	2,205	5,914	1,919,621	10,710,209	12,629,830
West Coast of Africa	99,922	5,925	105,847	28,615	25,757	54,372
British Possessions in South Africa	9,038	4,488	13,526	-	-	-
Australia	6,704,753	283	6,705,036	-	-	-
British Columbia	11,088	-	11,088	-	-	-
British North American Provinces	51,767	19,557	71,324	283,380	18,741	302,121
Mexico, South America (except Brazil), and West Indies.	1,631,464	6,242,068	7,873,532	1,216,617	26,634	1,243,251
Brazil	269,902	87,844	357,746	408,769	43,623	452,392
United States of America	9,731,434	332,728	10,064,162	36,670	858	37,528
Other Countries	80,657	8,760	89,417	25,739	13,113	38,852
Total	19,903,704	11,752,772	31,656,476	16,011,963	13,314,228	29,326,191

Office of the Inspector General of Imports and Exports,
Custom House, London, 14th March 1863.

JOHN A. MESSENGER.

APPENDIX (K.)

Port of London.

A Statement showing the Number of Payments for Duties in Cash and Bank Notes, by Traders' Cheques upon Bankers, and by the Transfer or Customs Note; also, an Average Amount of the daily Receipts by each Mode of Payment; for the Years 1855, 1856, 1857, 1858, 1859, 1860, 1861, and 1862.

Date.	Total Number of Receipts.	Total Amount of the Year's Receipts.	No. of made in Cash and Bank Notes.	Amount of Duty received in Cash and Bank Notes.	No. of Payments made by Traders' Cheques.	Amount of Duty received by Traders' Cheques.	No. of Payments made by Customs Cheques.	Amount of Duty received by Customs Cheques.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
From the 1st January to 31st December 1855 (being 309 secular days)	149,308	11,737,525 5 2	104,957	4,950,379 17 9	49,421	3,522,484 11 2	14,930	3,264,660 16 3
From the 1st January to 31st December 1856 (being 311 secular days)	163,467	12,330,497 7 4	106,921	3,709,566 10 10	33,337	3,627,737 10 3	23,149	4,993,193 7 3
From the 1st January to 31st December 1857 (being 309 secular days)	158,843	11,495,322 13 4	100,781	3,320,492 8 7	35,317	3,563,966 7 9	22,745	4,610,863 17 0
From the 1st January to 31st December 1858 (being 310 secular days)	159,174	12,350,437 0 6	99,274	3,066,550 12 2	34,217	3,363,285 1 8	25,683	5,620,601 6 8
From the 1st January to 31st December 1859 (being 310 secular days)	164,103	12,758,949 3 2	102,157	3,151,489 8 7	35,456	3,844,064 6 1	26,490	5,763,395 13 6
From the 2nd January to 31st December 1860 (being 310 secular days)	149,492	11,823,975 0 6	89,928	2,385,491 19 2	33,694	3,630,734 11 5	25,870	5,807,748 9 11
From the 1st January to 31st December 1861 (being 310 secular days)	154,715	11,956,884 19 11	94,	2,455,669 1 6	33,099	3,616,149 9 8	27,560	5,885,066 8 9
From the 1st January to 31st December 1862 (being 310 secular days)	153,851	12,199,131 14	92,320	2,152,725 4 6	33,804	3,790,574 16 7	27,727	6,255,831 13 3
Daily Average, 1855	483	37,986 0 0	340	16,021 0 0	95	11,400 0 0	*66	14,382 0 0
" " 1856	526	39,648 0 0	344	11,928 0 0	107	11,665 0 0	74	16,055 0 0
" " 1857	514	37,210 0 0	326	10,746 0 0	114	11,533 0 0	73	14,922 0 0
" " 1858	514	39,840 0 0	320	9,892 0 0	111	10,849 0 0	83	18,131 0 0
" " 1859	529	41,158 0 0	330	10,166 0 0	114	12,400 0 0	85	18,591 0 0
" " 1860	482	38,142 0 0	290	7,695 0 0	109	11,712 0 0	83	18,735 0 0
" " 1861	499	38,570 0 0	303	7,921 0 0	107	11,665 0 0	89	18,984 0 0
" " 1862	496	39,352 0 0	298	6,944 0 0	109	12,227 0 0	89	20,180 0 0
Average of each Receipt, 1855				47 2 5	—	120 0 0	—	217 18 2
" " 1856				34 13 6	—	109 0 0	—	216 19 4
" " 1857				32 19 0	—	101 3 4	—	204 8 2
" " 1858				30 18 0	—	97 14 8	—	218 16 10
" " 1859				30 17 0	—	103 9 0	—	217 11 3
" " 1860				26 10 6	—	107 15 0	—	224 10 0
" " 1861				26 2 0	—	109 5 0	—	213 7 0
" " 1862				23 6 0	—	112 3 6	—	225 15 0

* *Note.*—The Customs Cheque was first used on the 9th of April 1855, consequently it was in operation only 227 secular days in that year, at which rate the above average is taken.

Receiver General's Office, 19th February 1863.

DAN. T. MILLER, Assistant Receiver General.

APPENDIX (L.)

An Account of the Tonnage, distinguishing British from Foreign, entered Inwards and cleared Outwards during each year from 1852 to 1862, both inclusive.

Years.	Entered Inwards.			Cleared Outwards.			Total of Ships entered Inwards and Outwards.
	British.	Foreign.	Total.	British.	Foreign.	Total.	
	Tonnage.	Tonnage.	Tonnage.	Tonnage.	Tonnage.	Tonnage.	Tonnage.
1852 -	4,934,863	2,952,584	7,887,447	5,051,106	3,191,596	8,242,702	16,130,149
1853 -	5,055,343	3,887,763	8,943,106	5,212,980	4,234,124	9,447,104	18,390,210
1854 -	5,374,551	3,786,815	9,161,366	5,370,298	4,137,423	9,507,721	18,669,087
1855 -	5,270,792	3,680,447	8,951,239	5,648,940	3,889,291	9,538,231	18,489,470
1856 -	6,390,715	4,162,419	10,553,134	6,555,056	4,480,859	11,035,915	21,589,049
1857 -	6,853,705	4,621,494	11,475,199	6,840,402	4,863,191	11,703,593	23,178,792
1858 -	6,439,201	4,522,499	10,961,700	6,452,204	4,896,077	11,348,281	22,309,981
1859 -	6,585,112	4,636,810	11,221,922	6,726,731	4,955,606	11,682,337	22,904,259
1860 -	6,889,009	5,283,776	12,172,785	7,025,914	5,490,593	12,516,507	24,689,292
1861 -	7,721,035	5,458,554	13,179,589	7,699,497	5,716,555	13,416,052	26,595,641
1862 -	7,856,639	5,234,451	13,091,090	8,090,221	5,354,128	13,444,349	26,535,439

25th March 1863.

W. WYBROW, Collector.

APPENDIX (M.)

Registered Tonnage of the British Empire.

Table 1.—New Vessels Built and Registered during each year from 1852 to 1862, both inclusive.

Year ending 5th January.	United Kingdom.		Channel Islands.		British Plantations.		Total in British Empire.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1852 -	672	149,637	30	2,926	680	141,116	1,382	293,679
1853 -	712	167,491	30	2,933	677	138,880	1,419	309,304
1854 -	798	203,171	32	4,067	723	152,550	1,553	359,788
1855 -	802	196,942	28	4,761	752	188,272	1,582	389,975
1856 -	1,098	323,200	28	3,894	744	164,968	1,870	492,062
1857 -	1,150	244,578	32	3,398	694	175,620	1,876	423,596
1858 -	1,278	250,472	46	5,065	721	167,940	2,045	423,477
1859 -	1,000	208,080	40	4,980	633	99,328	1,673	312,388
1860 -	959	185,970	31	3,041	605	93,307	1,575	282,318
1861 -	1,016	211,968	31	2,442	675	104,418	1,722	318,828
1862 -	1,186	310,900	38	3,927	699	136,707	1,923	451,534

25th March 1863.

W. WYBROW, Collector.

APPENDIX (N.)

Registered Tonnage of the British Empire.

Table 2.—Aggregate Number of Registered Vessels existing on the Registry in each year from 1852 to 1862, both inclusive.

Year ending 31st December.	United Kingdom.		Channel Islands.		British Plantations.		Total in British Empire.		
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Men.
1852 -	25,228	3,698,004	858	61,274	8,316	665,114	34,402	4,424,392	243,512
1853 -	25,748	3,969,158	860	61,046	8,701	734,218	35,309	4,764,422	253,896
1854 -	25,986	4,184,685	873	64,065	9,489	867,096	36,348	5,115,846	269,093
1855 -	25,115	4,286,908	833	62,426	9,744	901,219	35,692	5,250,553	261,194
1856 -	25,335	4,304,460	842	62,496	9,835	945,480	36,012	5,312,436	267,573
1857 -	26,219	4,491,377	878	67,363	9,991	973,147	37,088	5,531,887	287,353
1858 -	26,658	4,587,893	883	69,845	10,210	951,885	37,751	5,609,623	288,345
1859 -	26,804	4,591,250	898	71,941	10,498	997,211	38,200	5,660,402	291,431
1860 -	26,764	4,586,742	899	71,945	10,838	1,052,281	38,501	5,710,968	294,460
1861 -	27,142	4,735,491	896	71,335	10,830	1,088,543	38,868	5,895,369	299,861
1862 -	27,525	4,860,191	915	74,209	*10,967	1,107,696	39,407	6,042,096	304,073

* Several returns for 1862 not having been received, these accounts will be corrected next year.

25th March 1863.

W. WYBROW, Collector.

APPENDIX (O).—No. 1.

A STATEMENT showing the Declared Value of British and Irish Produce and Manufacture exported to the United States of America in the Years 1860, 1861, and 1862, specifying the Principal Articles.

Articles.	1860.	1861.	1862.	Increase or Decrease in 1862 as compared with 1861.		Increase or Decrease in 1862 as compared with 1860.	
				Increase.	Decrease.	Increase.	Decrease.
	£	£	£	£	£	£	£
Alkali, soda	526,806	205,893	453,926	248,033	—	—	72,880
Arms, ammunition, and military stores :—							
Fire-arms (small) and parts of fire-arms	30,989	108,015	993,820	5,80	—	962,831	—
Gunpowder	1,636	315	180	—	135	—	1,456
Of all other kinds	14,209	11,688	7,201	—	4,487	—	7,008
Beer and ale	100,375	31,452	31,525	73	—	—	68,850
Coals and culm	192,779	248,020	202,050	—	45,970	9,271	—
Cotton, piece goods	3,849,915	1,254,345	1,849,748	595,403	—	—	2,000,167
„ thread for sewing	313,654	140,537	253,284	112,747	—	—	60,370
Earthenware and porcelain	654,283	216,998	321,756	104,758	—	—	332,527
Haberdashery and millinery	1,347,268	628,383	623,878	—	4,505	—	723,390
Hardware and cutlery	1,054,908	651,456	461,616	—	189,840	—	593,292
Linen, piece goods	1,893,427	642,696	1,673,865	1,031,169	—	—	219,562
„ thread	172,560	85,345	203,085	117,740	—	30,525	—
Metals :—							
Copper, sheets, nails, &c.	58,338	14,154	26,642	12,488	—	—	31,696
Iron, pig	229,283	88,687	60,359	—	28,328	—	168,924
„ Bar, bolt, and rod	735,121	176,945	392,668	215,723	—	—	342,453
„ Railway, of all kinds	916,361	176,897	89,130	—	87,767	—	827,231
„ Cast	23,431	11,338	11,724	386	—	—	11,707
„ Hoops, sheets, and boiler plates	299,443	81,296	150,441	69,145	—	—	149,002
„ Wrought, of all kinds	199,448	92,504	147,805	55,301	—	—	51,643

APPENDIX (O.)—No. 1.—*continued.*

Articles.	1860.	1861.	1862.	Increase or Decrease in 1862 as compared with 1861.		Increase or Decrease in 1862 as compared with 1860.	
				Increase.	Decrease.	Increase.	Decrease.
Metals—*cont.*	£	£	£	£	£	£	£
Iron, Steel, unwrought	653,058	308,300	440,791	132,491	—	—	212,267
Lead, pig and lead shot	88,531	16,156	259,947	243,791	—	171,416	—
Tin plates	1,018,536	417,360	688,360	271,000	—	—	330,176
Oil seed	74,775	1,960	16,540	14,580	—	—	58,235
Salt	119,993	78,766	64,064	—	14,702	—	55,929
Silk manufactures :—							
Stuffs, handkerchiefs, and ribbons	124,206	95,833	110,814	14,981	—	—	13,392
Other articles of silk only	114,590	24,470	85,074	60,604	—	—	29,516
Mixed with other materials	219,565	64,226	17,527	—	46,699	—	202,038
Spirits, British	66,322	18,039	33,200	15,161	—	—	33,122
Wool, sheep and lambs	7,245	71,886	92,536	20,650	—	85,291	—
Woollen manufactures :—							
Cloths, coatings, &c.	629,017	393,423	689,685	296,262	—	60,668	—
Worsted stuffs	2,424,893	1,038,424	1,142,402	103,978	—	—	1,282,491
Carpets and druggets	360,140	126,934	235,855	108,921	—	—	124,285
All other articles	3,151,960	1,541,763	2,567,303	1,025,540	—	—	584,657
	21,667,065	9,064,504	14,398,801	5,756,730	422,433	1,320,002	8,588,266
				422,433			1,320,002
		Net *increase* in 1862 as compared with 1861		5,334,297	Net *decrease* in 1862 as compared with 1860		7,268,264

Office of the Inspector-General of Imports and Exports,
Custom House, London, 18th March 1863.

JOHN A. MESSENGER.

APPENDIX (O.)—No. 2.

An Account of the Computed Real Value of the Imports into the United Kingdom from the United States, for the Years 1860, 1861, and 1862 respectively.

——	Ports on Atlantic.					Ports on Pacific.			Total from United States.		
	1860.	1861.		1862.		1860.	1861.	1862.	1860.	1861.	1862.
		Northern States.	Southern States.	Northern States.	Southern States.						
	£	£	£	£	£	£	£	£	£	£	£
1st Quarter	11,084,113	4,697,868	9,136,183	5,083,514	155,745	18,689	212,497	80,136	11,102,802	14,046,548	5,319,395
2d „ -	14,534,359	5,796,745	11,945,978	5,452,843	214,820	Nil.	222,237	234,036	14,534,359	17,964,960	5,901,699
3d „ -	8,160,011	5,850,994	5,598,055	6,946,108	307,629	Nil.	170,173	26,957	8,160,011	11,619,222	7,280,694
4th „ -	10,929,997	5,390,525	267,682	8,785,118	390,741	Nil.	100,665	14,717	10,929,997	5,758,872	9,190,576
Total -	44,708,480	21,736,132	26,947,898	26,267,583	1,068,935	18,689	705,572	355,846	44,727,169	49,389,602	27,692,364

Office of the Inspector-General of Imports and Exports,
Custom House, London, 25th March 1863.

JOHN A. MESSENGER.

APPENDIX (P.)—No. 1.

AN ACCOUNT showing the Quantity of Tea Imported into the United Kingdom in each year from 1848 to 1862 inclusive, specifying the Quantity Imported into London and into Ports other than London, and from the Year 1852 the Quantity imported severally into London, Liverpool, and Ports other than London and Liverpool; also the relative Per-centage of the parts of the whole.

YEARS.	Quantity of Tea Imported into the United Kingdom.	Quantity of Tea Imported into the Port of London.	Quantity of Tea Imported into Ports other than London.		Per-centage of Import taken by London.	Per-centage of Import taken by Ports other than London.	
1848 - -	lbs. 47,774,755	lbs. 33,630,653	lbs. 14,144,702		70.39	29.61	
1849 - -	53,459,469	41,136,442	12,323,027		76.95	23.05	
1850 - -	50,512,384	37,453,222	13,059,162		74.15	25.85	
1851 - -	71,466,421	52,120,377	19,346,044		72.93	27.07	
			Quantity of Tea Imported into Liverpool.	Quantity of Tea Imported into Ports other than London and Liverpool.		Per-centage of Import taken by Liverpool.	Per-centage of Import taken by Ports other than London and Liverpool.
1852 -	66,360,535	51,289,296	lbs. 13,013,343	lbs. 2,057,896	77.29	19.6	3.11
1853 -	70,735,135	52,211,734	16,443,750	2,079,651	73.81	23.25	2.94
1854 -	85,792,032	71,382,603	12,666,526	1,742,903	83.2	14.77	2.03
1855 -	83,259,657	69,686,584	12,025,603	1,547,470	83.7	14.44	1.86
1856 -	86,200,414	71,193,821	12,393,271	2,613,322	82.59	14.38	3.03
1857 -	64,493,989	54,684,501	8,433,828	1,375,660	84.79	13.08	2.13
1858 -	75,432,535	68,098,794	5,329,284	2,004,457	90.28	7.06	2.66
1859 -	75,077,452	68,614,342	5,561,493	901,617	91.39	7.40	1.20
1860 -	88,946,636	84,401,976	4,116,236	428,424	94.89	4.63	.48
1861 -	96,577,183	87,431,870	8,011,140	1,134,173	90.53	8.29	1.18
1862 -	114,787,440	109,750,188	4,018,815	1,018,437	95.61	3·50	.89

APPENDIX (P.)—No. 2.

AN ACCOUNT showing the Quantity of Tea annually entered for Home Consumption in the United Kingdom, with the average rate and aggregate Amount of Duty collected thereon, specifying the Quantity entered in London, the Amount of Duty thereon, the Quantity entered in Ports other than London, and the Amount of Duty thereon, and severally, the relative Per-centage of Import and Per-centage of Duty collected, from the year 1848 to 1862 inclusive.

YEARS.	Quantity of Tea entered for Home Consumption in the United Kingdom.	Amount of Duty received thereon.	Average rate of Duty per lb. paid on Year's Consumption.	Average price per lb. in Bond.	Quantity of Tea entered for Home Consumption in the Port of London.	Amount of Duty received thereon.	Quantity of Tea entered for Home Consumption in Ports other than London.	Amount of Duty received thereon.	Per-centage of Import Port of London.	Per-centage of Import into Ports other than London.	Per-centage of Duty collected in Port of London.	Per-centage of Duty collected in Ports other than London.
	lbs.	£	*s. d.*	*s. d.*	lbs.	£	lbs.	£	lbs.	lbs.	£	£
1848 - -	48,734,789	5,329,992	2 2¼	1 0¼	27,241,060	2,979,491	21,493,729	2,350,501	70.39	29.61	55.9	44.1
1849 - -	50,021,576	5,471,422	2 2¼	1 1	27,926,528	3,054,464	22,095,048	2,416,958	76.95	23.05	55.82	44.18
1850 - -	51,172,302	5,596,961	2 2¼	1 3¼	28,838,958	3,154,261	22,334,344	2,442,700	74.15	25.85	56.36	43.64
1851 - -	53,949,059	5,900,625	2 2¼	1 2½	30,774,089	3,365,916	23,174,970	2,534,709	72.93	27.07	57.04	42.96
1852 - -	54,713,034	5,984,172	2 2¼	1 0¼	31,240,612	3,416,942	23,472,422	2,567,230	77.29	22.71	57.1	42.9
1853 - -	58,834,087	5,683,791	1 11¼	1 3¼	31,732,305	3,074,067	27,101,782	2,609,724	73.81	26.19	54.08	45.92
1854 - -	61,953,041	4,780,149	1 6⅔	1 3¼	33,235,356	2,561,892	28,717,685	2,218,257	83.2	16.8	53.6	46.4
1855 - -	63,429,286	5,310,275	1 8	1 3	35,193,972	2,932,831	28,235,314	2,377,444	83.7	16.3	55.23	44.77
1856 - -	63,278,212	5,536,626	1 9	1 2¾	35,658,309	3,120,102	27,619,903	2,416,524	82.59	17.41	56.35	43.65
1857 - -	69,159,843	5,060,048	1 5½	1 5$\frac{4}{10}$	37,900,773	2,763,598	31,259,070	2,296,450	84.79	15.21	54.62	45.38
1858 - -	73,217,484	5,186,170	1 5	1 4$\frac{6}{8}$	41,253,009	2,922,110	31,964,475	2,264,060	90.28	9.72	56.34	43.66
1859 - -	76,362,008	5,408,924	1 5	1 6$\frac{5}{8}$	44,338,075	3,140,538	32,023,933	2,268,386	91.39	8.61	58.06	41.94
1860 - -	76,842,016	5,442,923	1 5	1 6¾	45,961,045	3,255,489	30,880,971	2,187,434	94.89	5.11	59.81	40.19
1861 - -	77,949,464	5,521,320	1 5	1 5	47,017,353	3,330,282	30,932,111	2,191,038	90.53	9.47	60.32	39.68
1862 - -	78,817,060	5,582,793	1 5	1 7$\frac{5}{16}$	48,447,133	3,431,376	30,369,927	2,151,217	95.61	4.39	61.47	38.53

APPENDIX (P.)—No. 3.

An Account showing the business of the Tea Department in the Port of London, from 1853 to 1862 inclusive, as exhibited by the Number of Duty Paid Warrants, and the Quantity of Tea delivered thereby; the Number of Removals, Exports, and Store Bills, and the respective Quantities of Tea delivered thereby; the Number of Letters of Advice containing the particulars as to Import Numbers, and Weights of Packages removed under Bond to other Ports; the Number of Certificates of Arrival received in discharge of such Removals, together with the Rate per cent. Increase in the Quantity of Tea removed, and the Number of Letters of Advice in each succeeding Year over the Year 1853.

Years.	No. of Duty Paid Warrants.	Quantity of Tea delivered thereby.	No. of Removals, Exports, and Stores.	Quantity of Tea delivered for removals under Bond.	Quantity of Tea delivered for Ships' Stores.	Quantity of Tea delivered for Exportation.	No. of Letters of Advice to Out-ports.	No. of Certificates of Arrival.	Increase per cent. of each Year over 1853.	
									Quantity of Tea removed.	No. of Letters of Advice.
		lbs.		lbs.	lbs.	lbs.				
1853 - -	258,762	31,732,305	24,647	13,720,965	431,093	3,723,410	8,719	8,719	—	—
1854 - -	251,104	33,235,356	27,327	15,885,541	246,260	6,751,745	10,863	10,863	15·77	24·59
1855 - -	249,843	35,193,972	30,047	19,173,102	283,107	11,026,207	12,961	12,961	39·73	48·65
1856 - -	256,034	35,658,309	31,169	19,692,131	258,307	4,505,192	14,055	14,055	43·52	61·2
1857 - -	292,757	37,900,773	34,704	22,191,770	319,143	6,946,625	17,031	17,031	61·73	95·33
1858 - -	300,907	41,253,009	37,106	22,673,222	484,625	6,161,681	20,235	20,235	65·24	132·08
1859 - -	313,686	44,306,863	40,291	24,524,213	232,593	5,418,416	23,226	23,226	78·73	166·38
1860 - -	336,919	45,961,045	45,161	25,116,505	225,850	7,670,382	25,849	25,849	80·08	196·46
1861 - -	346,960	46,971,549	49,728	27,673,422	215,494	11,367,277	34,524	34,524	101·68	295·96
1862 - -	355,025	48,404,104	53,931	26,087,527	254,834	25,634,849	34,840	34,840	91·77	299·58

APPENDIX (Q.)—No. 1.

A STATEMENT showing the Declared Value of British and Irish Produce and Manufacture exported to France in the Years 1860, 1861, and 1862, specifying Corn and the Principal Articles separately.

Articles.	1860.	1861.	1862.	Increase or Decrease in 1862, as compared with 1861.		Increase or Decrease in 1862, as compared with 1860.	
				Increase.	Decrease.	Increase.	Decrease.
	£	£	£	£	£	£	£
Alkali, soda	9,432	26,658	38,966	12,308	—	29,534	—
Apparel and haberdashery	44,418	118,215	190,475	72,260	—	146,057	—
Beer and ale	14,428	16,231	19,427	3,196	—	4,999	—
Caoutchouc, manufactures of	18,472	34,775	72,757	37,982	—	54,285	—
Cement	32,979	42,701	44,426	1,725	—	11,447	—
Coals, cinders, and culm	564,243	617,891	611,941	—	5,950	47,698	—
Corn, wheat	5,644	963,707	18,726	—	944,981	13,082	—
„ wheatflour	9	78,743	828	—	77,915	819	—
Cotton yarn	50,459	187,228	246,301	59,073	—	195,842	—
„ piece goods	206,849	478,327	553,048	74,721	—	346,199	—
„ hosiery small wares	41,412	83,554	190,246	106,692	—	148,834	—
Drugs and chemical products unenumerated	16,263	36,069	74,890	38,821	—	58,627	—
Earthenware and porcelain	7,377	21,518	54,356	32,838	—	46,979	—
Hardwares and cutlery	118,265	201,410	248,508	47,098	—	130,243	—
Horses	94,740	50,135	79,631	29,496	—	—	15,109
Linen yarn	70,620	104,469	99,258	—	5,211	28,638	—
„ piece goods	61,097	181,066	189,329	8,263	—	128,232	—
Machinery, steam engines	13,002	12,867	12,833	—	34	—	169
„ other sorts	158,018	349,115	339,323	—	9,792	181,305	—
Metals, copper, wrought and unwrought	548,072	316,199	380,861	64,662	—	—	167,211
„ iron, wrought and unwrought	370,381	794,699	1,150,822	356,123	—	780,441	—
„ lead and shot	24,197	13,889	10,261	—	3,628	—	13,936
„ tin, unwrought	115,123	98,777	107,572	8,795	—	—	7,551
„ „ plates	36,076	38,563	55,355	16,792	—	19,279	—
„ zinc, wrought and unwrought	31,270	7,238	20,211	12,973	—	—	11,059

APPENDIX (Q.)—No. 1—*continued.*

Articles.	1860.	1861.	1862.	Increase or Decrease in 1862, as compared with 1861.		Increase or Decrease in 1862, as compared with 1860.	
				Increase.	Decrease.	Increase.	Decrease.
	£	£	£	£	£	£	£
Naphtha	19,149	46,428	61,143	14,715	—	41,994	—
Oil, seed	342,021	317,879	263,373	—	54,506	—	78,648
Painters' colours	34,082	55,270	41,145	—	14,125	7,063	—
Silk, yarn	131,970	133,497	165,013	31,516	—	33,043	—
„ thrown	221,608	186,609	236,033	49,424	—	14,425	—
„ Manufactures	60,124	117,707	75,655	—	42,052	15,531	—
Spirits, British	49,610	216,232	43,598	—	172,634	—	6,012
Telegraphic wire and apparatus	75,461	15,366	4,460	—	10,906	—	71,001
Wool, sheep, and lambs'	573,091	782,698	385,073	—	397,625	—	188,018
Woollen yarn	233,828	235,782	372,154	136,372	—	138,326	—
Woollen manufactures, cloths, coatings, &c.	36,536	147,581	716,619	569,038	—	680,083	—
„ „ worsted stuffs	234,161	773,385	923,301	149,916	—	689,140	—
„ „ flannels and carpets	9,328	71,358	128,826	57,468	—	119,498	—
„ „ of other sorts	13,614	44,076	35,513	—	8,563	21,899	—
All other articles	562,551	877,676	948,266	70,590	—	385,715	—
	5,249,980	8,895,588	9,210,523	2,062,857	1,747,922	4,519,257	558,714
				1,747,922		558,714	
	Net increase in 1862, as compared with 1861			314,935	Net increase in 1862, as compared with 1860.	3,960,543	

Office of the Inspector-General of Imports and Exports,
Custom House, London, 18th March 1863.

JOHN A. MESSENGER.

APPENDIX (Q.)—No. 2.

AN ACCOUNT of the Computed Real Value of the Imports into the United Kingdom from France, in the Years 1860, 1861, and 1862 respectively, distinguishing the principal Articles, exclusive of Corn, Meal, and Flour.

Articles.	Years.		
	1860.	1861.	1862.
	£	£	£
Brass and bronze manufactures	45,079	96,192	140,829
Butter	441,641	703,467	566,512
Clocks and watches; viz.,—			
Clocks	136,387	161,456	146,958
Watches	334,825	321,400	258,409
Cotton, raw	62,562	38,840	327,323
Cotton manufactures	384,251	399,210	450,397
Eggs	399,648	438,275	454,864
Flax, undressed	86,374	68,570	230,325
Flowers, artificial	113,388	275,092	346,100
Fruit, raw	66,276	192,402	122,826
Garancine	54,768	78,155	148,239
Glass, plate	15,737	16,174	45,716
Leather manufactures; viz.,—			
Gloves	566,069	646,216	728,876
Boots and shoes	71,639	86,195	72,740
Boot fronts	67,374	52,702	78,687
Madder and madder root	92,210	111,466	107,471
Oil-seed cakes	165,667	271,266	244,827
Oil or spirit of turpentine	50	53,187	205,691
Platting of straw, chip, or other materials	182,548	90,178	85,943
Potatoes	74,527	77,744	207,101
Resin	1,231	58,361	263,223
Seeds, clover	169,254	112,031	139,751
Silk, raw	496,353	470,101	692,253
„ waste, knubs and husks	164,558	230,214	249,972
„ thrown	172,357	152,133	68,677
Silk manufactures of Europe	2,276,909	4,902,272	5,312,357
Spirits, brandy	1,058,379	898,889	1,001,980
Sugar, refined and unrefined	786,927	95,320	529,879
Wine	1,036,620	952,797	717,356
Wool, sheep and lambs	89,734	101,845	569,105
Woollen Manufactures	1,049,347	1,057,837	1,247,021
All other articles except corn	3,212,047	3,448,597	4,150,495
Total (exclusive of corn, meal, and flour)	13,874,736	16,658,584	19,911,903

JOHN A. MESSENGER.

Office of the Inspector-General of Imports and Exports,
Custom House, London, 25th March 1863.

Appendix (R.)—No. 1.

A Statement showing the computed Real Value of Foreign and Colonial Merchandise exported from the United Kingdom to the United States of America in the Year 1862, distinguishing the principal Articles.

Articles.	Computed real Value.
	£
Arms and ammunition	81,997
Cotton wool:	
Produce of United States	1,365,139
„ British India	344,754
„ other countries	16,033
Indigo	540,431
Opium	70,204
Rice	132,055
Silk, raw	96,071
Tea	201,044
Wool, sheep and lambs:	
„ British colonial	274,454
„ foreign	515,670
Other articles (collectively)	414,951
Total	4,052,803

Note.—With some few exceptions, altogether inconsiderable in their aggregate amount, the exports exhibited in this statement were addressed exclusively to the *Northern Atlantic Ports* of the United States.

Office of the Inspector-General
of Imports and Exports,
Custom House, London, 10th April 1863.

J. A. MESSENGER.

Appendix (R.)—No. 2.

A Statement showing the computed Real Value of Foreign and Colonial Merchandise exported from the United Kingdom to France in the Year 1862, distinguishing the principal Articles.

Articles.	Computed real Value.	
	£	
Caoutchouc	57,899	
Coffee	405,014	
Copper, unwrought and part wrought	361,125	
Corn, wheat	20,318	
„ wheaten flour	89	
Cotton, raw :		
Produce of United States	703,577	Total value of cotton wool 3,737,366*l.*
„ Brazil	87,085	
„ British India	2,810,636	
„ Egypt	118,381	
„ Other countries	17,687	
Flax, dressed and undressed	8,354	
Hair, manufactures of	231,404	
Hemp, dressed	3,106	
„ undressed	16,369	
Indigo	116,803	
Rice, not rough nor in the husk	60,766	
Seeds, flax, linseed, and rape	73,091	
Silk, raw	4,404,410	
„ thrown	198,010	
Tallow	147,702	
Teeth, elephants'	61,811	
Wine	48,164	
Wool, sheep and lambs'	1,353,497	
Other articles (collectively)	1,309,145	
Total	12,614,443	

Office of the Inspector-General of Imports and Exports,
Custom House, London, 17th April 1863.

J. A. MESSENGER.

Report on the Health of the Out-door Officers, Watermen, and other inferior Officers of Her Majesty's Customs during 1862, by Walter Dickson, M.D., R.N., Medical Inspector, Her Majesty's Customs.

The strength of this Department during the year has been as follows:—

Out-door officers - - - -	860
Watermen - - - -	200
Messengers - - - -	50
Watchmen - - - -	20
Constables - - - -	4
Doorkeepers at Board room - -	2
House porter - - - -	1
	1,137*

New classification consequent on the amalgamation.

Since the amalgamation of the classes in 1860, consequent on the reduction of the force, their duties have been so much assimilated that the old distinction into waterguard and waterside officers seems to be no longer necessary, inasmuch as, even in a sanitary point of view, it has lost much of its former force and significance.

A large proportion of those who had hitherto been tide-waiters have now the same hours of attendance, are liable to the same amount of exposure, and are placed in the same circumstances generally, as those who were formerly styled waterside officers.

In order to simplify the medical statistics of the force, all cases of sickness are entered in the following Tables under three heads, viz.,—

1st. Out-door officers.
2d. Watermen.
3d. Constables, watchmen, messengers, &c.

By this arrangement, it is believed that the results will be rendered more readily intelligible, and that sufficient data will be afforded for forming useful comparisons, to be turned to practical account.

* In London, 876; at Gravesend, 261.

The diseases also are grouped in the manner that seems most applicable to a body of men in their peculiar circumstances, and also most convenient for ascertaining and showing the influence that the changes of the seasons and other external conditions exert on their health throughout the year.

TABLE I.

FIRST QUARTER (London.)

From 1st of January to 31st of March 1862.

	Diseases.	Out-door Officers.	Watermen.	Messengers, &c.	Total No. of Cases.	Number of Days' Sickness.
1	Intermittent Fever	1	–	–	1	27
	Typhoid Fever	2	–	–	2	85
2	Catarrh	23	9	6	38	369
	Cynanche	5	1	–	6	49
	Bronchitis	5	2	–	7	117
	Pleurisy	1	1	–	2	34
	Phthisis	2	–	–	2	91
3	Dyspepsia	1	–	–	1	4
	Diarrhœa	1	–	–	1	3
	Colic	1	1	–	2	26
	Hernia	1	–	–	1	46
4	Rheumatism	3	3	1	7	163
	Gout	1	1	–	2	21
5	Phlegmon	2	–	–	2	4
	Ulcer	4	–	–	4	78
	Fistula in Ano	1	–	–	1	122
	Abscess	1	2	4	7	73
6	Fracture	1	–	–	1	20
	Sprain	1	–	–	1	17
	Contusion	4	2	1	7	84
	Wound	1	–	–	1	5
	Scald	–	1	–	1	21
	Neuralgia	1	–	–	1	1
	Ophthalmia	1	–	–	1	22
	Myopia	1	–	–	1	49
	Otitis	1	–	–	1	8
	Hæmaturia	–	1	–	1	8
	Orchitis	1	–	–	1	11
	Hydrocele	1	–	–	1	9
	Amentia	2	–	–	2	46
		70	24	12	106	1,613

Remarks on sickness in first quarter.

From this Table, it appears that the number of admissions to the sick list in the quarter amounted to 12 per cent. on the whole strength, and that they were derived from the different classes in the following proportions:—

Out-door officers	11·3 per cent.
Watermen	13·4 „
Messengers, &c.	16 „

The mean daily number on the list was 17, being about 2 per cent. on the strength.

The mean duration of each case was 15 days.

The time lost through sickness was rather less than two days for each individual of the force.

As might be anticipated from the character of the season, disorders of the respiratory organs were in great preponderance, constituting more than 50 per cent. of the total number of cases entered on the list. Diseases of the bowels, &c. were, on the other hand, in small proportion, less than 5 per cent of the whole of the cases under treatment.

Deaths and superannuations.

Four deaths occurred during the quarter. Three were out-door officers, and of the class formerly styled weighers. One died of bronchitis, another of pleurisy, and a third of phthisis. One aged waterman also died of bronchitis.

There were four superannuations in this quarter. One out-door officer, worn-out and ruptured, one for night-blindness, and one for quinsey ; and a waterman for rheumatism and debility.

With regard to this period, Dr. McWilliam has remarked :—

Meteorology of first quarter.

" The additions to the sick list have much exceeded those of the corresponding quarter of the previous year, and the cases have been of a more acute character. The severe weather has given rise to diseases of the respiratory organs, which have fallen heavily upon the weak-chested. The meteorology of the quarter throughout has been of a variable character. The early part of January was cold and foggy, with the wind from the north-east. The second week had a temperature above the average, with high winds and rain. The third and part of the fourth week were for the most part of an average temperature. The concluding part of the month was warmer than usual, with occasional rain. February commenced warm, but at the end of the first week became very cold and sleety. So was the second week, while the latter part of the month was of a temperature above the mean. During March the weather underwent remarkable alternations, from a temperature greatly below the average to one as much above it. The range during one week was as high as 38°. The winds were variable, but the most prevalent points were south-west and north-east. Rain, which

seemed to be singularly uninfluenced by the direction of the wind, fell during a great part of the month."*

TABLE II.

SECOND QUARTER (London.)

From 1st of April to 30th of June 1862.

	Diseases.	Out-door Officers.	Watermen.	Messengers, &c.	Total No. of Cases.	Number of Days' Sickness.
1	Intermittent Fever	1	–	–	1	37
	Febricula	1	–	–	1	8
2	Catarrh	18	2	–	20	178
	Cynanche	5	1	–	6	45
	Hæmoptysis	1	–	–	1	6
	Phthisis	2	–	–	2	99
3	Dyspepsia	5	–	–	5	50
	Diarrhœa	5	–	–	5	21
	Dysentery	1	–	–	1	6
	Enteritis	–	1	–	1	100
	Hepatalgia	1	–	–	1	4
	Hæmorrhoids	1	–	–	1	11
	Hernia	1	–	–	1	4
4	Rheumatism	4	1	–	5	167
	Gout	3	–	1	4	36
5	Phlegmon	4	–	–	4	49
	Abscess	5	–	1	6	312
	Erysipelas	1	–	–	1	19
	Tumour	1	–	–	1	18
	Psora	1	–	–	1	8
6	Wound	2	1	–	3	16
	Contusion	1	1	–	2	9
	Sprain	1	1	–	2	12
	Disease of Heart	2	–	–	2	61
	Neuralgia	2	–	–	2	13
	Ophthalmia	2	–	1	3	22
	Debility	1	–	–	1	90
		72	8	3	83	1,401

Remarks on sickness in second quarter.

The number of admissions to the sick list in this quarter seems not to have exceeded the proportion of 9·5 per cent. on the whole strength, distributed in the following ratio:—

Out-door officers	-	11·6 per cent.
Watermen -	-	4·4 ,,
Messengers, &c.	-	4 ,,

* For the first two quarters of the year I have no other data than the entries in the daily sick-list, and from these the Tables, per-centages, &c. have been compiled. It is possible that some inaccuracies may have crept in, but it is believed they are so trivial as not to affect the general results.

The remarks by Dr. McWilliam, quoted in the text, were appended to the copy of the sick list for the quarter ending March 31st, and were submitted to the Board in the usual manner only three weeks before his lamented death. They have a special interest as the last expressions, in his official duty, recorded of one who was so long and honourably connected with the public service.

The average number on the list per diem was 15·4, being somewhat less than 2 per cent. on the strength.

The mean duration of each case was 17 days.

The time lost through sickness was less than two days for each individual of the force.

Diseases of the lungs and air-passages continued to be the most numerous, bearing the ratio of 37 per cent. on the whole. Stomach and bowel complaints come next in order, being in the proportion of 18 per cent. Abscess and cutaneous disorders showed the unusually high figures of 15·6 per cent. on the number of admissions, and 29 per cent. on the total time lost through sickness in this quarter.

Deaths and superannuations.

Two deaths are recorded as having taken place in the period; an out-door officer, from phthisis, after a protracted illness; and another, who, while on duty at the East India Docks, died suddenly of apoplexy.

An out-door officer was superannuated for mental aberration.

Meteorology of second quarter

The spring was unusually mild. Warm weather set in towards the end of March, and continued, with slight interruptions, till the first week in June. On some days the temperature was as much as 10°, and 12° in excess of the mean. The average height of the thermometer at Greenwich during the three months ending May was two and a half degrees above the average of the last 91 years. The nights in particular were observed to be comparatively warmer than the days. On the 9th of June, however, a cold period began, and lasted till the end of the month. The deficiency on the average daily mean amounted to more than 4°, the day being proportionally less warm than the night. So cold a June had not occurred since 1854.

In April the highest temperature observed was 75°, the lowest 26°, the mean 48°. In May the highest temperature was 81°, the lowest 37°, the mean 55°. In June the highest was only 73°·5, the lowest 43°·4, the mean 56°·3. The mean temperature of the three months was 53°·3, which slightly exceeds the average of the same period in 21 years.*

The rain-fall was considerable, amounting to 7½ inches, the average of the preceding 43 years being only six inches at this season.

* These facts are chiefly derived, as in former annual reports, from the very valuable tables by Mr. Glaisher, which are incorporated with the returns of the Registrar-General.

Westerly and southerly winds prevailed during the whole of the quarter.

The weather was on the whole favourable to health. The mortality was somewhat below the average rate, not only in the metropolis, but in the whole kingdom.

TABLE III.

THIRD QUARTER (London.)

From 1st of July to 30th September 1862.

	Diseases.	Out-door Officers.	Watermen.	Messengers, &c.	Total No. of Cases.	Number of Days' Sickness.
1	Intermittent Fever	1	–	–	1	2
1	Typhoid Fever	1	1	–	2	139
1	Febricula	2	–	–	2	16
2	Catarrh	5	–	1	6	41
2	Cynanche	4	1	–	5	41
2	Bronchitis	3	–	–	3	48
2	Phthisis	4	–	–	4	174
2	Asthma	–	1	–	1	20
3	Dyspepsia	4	–	2	6	58
3	Gastritis	1	–	–	1	15
3	Hæmatemesis	1	–	–	1	22
3	Diarrhœa	18	4	1	23	134
3	Dysentery	1	–	–	1	9
3	Colic	2	1	1	4	41
3	Hepatalgia	2	–	–	2	7
3	Hæmorrhoids	2	–	–	2	14
3	Ascites	1	–	–	1	68
4	Rheumatism	4	3	2	9	172
4	Gout	–	–	1	1	7
4	Pleurodynia	3	–	–	3	23
5	Phlegmon	3	–	2	5	31
5	Onychia	–	–	1	1	6
5	Paronychia	1	–	–	1	25
5	Abscess	1	1	–	2	21
5	Erysipelas	1	–	–	1	9
5	Eczema	1	–	–	1	14
6	Wound	2	1	–	3	27
6	Contusion	5	2	1	8	53
6	Sprain	5	–	1	6	71
	Cephalalgia	4	–	–	4	46
	Neuralgia	4	–	–	4	24
	Angina Pectoris	2	–	–	2	48
	Hydrocele	1	–	–	1	22
	Debility	1	–	–	1	97
		90	15	13	118	1,545

Remarks on sickness in third quarter.

The additions to the sick list in this quarter were 118 in number, equivalent to 13 per cent. on the whole force, distributed among the various classes as follows:—

Out-door officers	- 14·5	per cent.
Watermen	- 8·3	,,
Messengers, &c.	- 17·4	,,

The mean daily number on the sick-list was 16·6, being 2 per cent. on the strength.

The mean duration of each case was 13 days.

The time lost through sickness was less than two days for each individual of the force.

Prevalence of diarrhœa, &c.

With the return of summer, disorders of the bowels, stomach, and liver, showed a marked preponderance. They form 35 per cent. of the total number of admissions in this period. Twenty-three of the cases were tabled as diarrhœa; but these were only a small portion of those affected, many persons having recovered under the timely use of medicine, without having to absent themselves from their ordinary occupations. An abundant supply of medicine was provided, as heretofore, at the Custom House, for distribution to the various docks and stations; so that all those who were seized with the complaint while on duty, might at once procure relief. By this means the injurious tendencies of the disease were greatly mitigated, even when, as sometimes happened, it was not speedily and altogether checked. Some of the cases were of an obstinate and formidable character, but the great majority were mild and tractable, as may be inferred from the fact that although comparatively numerous (19·5 per cent. of the whole), the time lost through this cause was only 8·6 per cent. of the total number of days lost through sickness in the quarter.

Compared with corresponding quarters of former years.

Compared with the five preceding years the amount of diarrhœa in the summer of this year will be found to be very considerably below the average.

The number of cases in the corresponding quarter

Of 1857	was	118	or 98·2	per 1,000	of mean strength.
„ 1858	„	46	„ 43·8	„	„
„ 1859	„	72	„ 60·8	„	„
„ 1860	„	16	„ 16·1	„	„
„ 1861	„	42	„ 44·3	„	„
„ 1862	„	23	„ 26·1	„	„

Diseases of the respiratory organs were now much less frequent than in the former quarters of the year, constituting less than 18 per cent. of the admissions; but they bear on the total loss of time the large proportion of 25 per cent. Lingering cases of consumption contributed

greatly to swell the list, as well as some other protracted cases of chronic disease.

Deaths and superannuations.

Five deaths occurred in this quarter. All were out-door officers, who had long been the subjects of chronic and debilitating disease. All were men well advanced in years, except one, a young man, who had less than four years service, and died, after a very protracted illness, of phthisis. The other fatal cases were one of phthisis, one of bronchitis; one of intractable diarrhœa, with extreme debility, consequent on an attack of fever; and one of pneumonia supervening after amputation of the thigh, which had been performed at Guy's Hospital on account of long standing disease of the knee-joint.

No superannuation took place in this quarter.

Meteorology of third quarter.

The summer was characterized by coolness. The mean temperature of July was lower than that of the same month in any year since 1841, with the exception of 1860. The amount of the defect was 2°·7. In August it was 1°·9. Towards the middle of September the days were warmer than their average. The mean temperature of that month was nearly 1° in excess.

In July the maximum recorded was 79°; the minimum 44°·6; the mean 59°·1.

In August the maximum was 79°·9; the minimum 44°·7; the mean 59°·1.

In September the maximum was 73°·8; the minimum 39°·2; the mean 57°·7.

The mean temperature of the whole quarter was 58°·7 which is 1°·3 below the average of the same three months in 21 years.

The fall of rain was inconsiderable in July and September. That of the whole quarter amounted to 6·3 inches, one half of which fell in August; 7·5 is the average of the period in the preceding 43 years. The season generally, and more especially July, was unusually free from rain.

Westerly and southerly winds prevailed in July and August. Easterly and southerly in September.

State of the river in the summer months.

The temperature of the water of the Thames ranged from 60° to 64°, the mean of the quarter being 62°. Owing to the absence of intense solar heat, and the consequent diminution in the quantity of foreign matter, whether organic or saline, dissolved or suspended in the water, offensive effluvia were not remarkable on the river

this summer. And this although the rain-fall, more especially in July, was much under the average. The greater care taken to prevent pollution of its waters has also doubtless contributed essentially to this result.

The health of the Metropolis was satisfactory, being rather above the average. Bowel complaints were, as usual, in increased proportion. But as the weather was cool and dry, the returns, as in the case of the officers of the Customs, do not show so high a figure as in the former years.

TABLE IV.

FOURTH QUARTER (London.)

From 1st of October to 31st of December 1862.

	Diseases.	Out-door Officers.	Watermen.	Messengers, &c.	Total No. of Cases.	Number of Days' Sickness.
1	Intermittent Fever	–	–	1	1	3
	Typhoid Fever	1	–	–	1	17
	Febricula	2	1	–	3	18
	Rubeola	1	–	–	1	22
	Varicella	1	–	–	1	18
	Urticaria	1	–	–	1	6
2	Catarrh	15	1	2	18	101
	Cynanche	4	4	–	8	50
	Bronchitis	1	–	–	1	7
	Pneumonia	–	1	–	1	72
	Phthisis	2	–	–	2	115
	Asthma	–	1	–	1	86
3	Dyspepsia	2	1	1	4	42
	Gastritis	1	–	–	1	21
	Diarrhœa	7	–	1	8	35
	Colic	1	1	–	2	11
	Hepatalgia	1	–	–	1	6
	Hæmorrhoids	3	–	–	3	21
4	Rheumatism	11	5	1	17	260
	Gout	1	–	–	1	20
	Pleurodynia	1	–	–	1	8
5	Phlegmon	4	–	–	4	18
	Abscess	2	1	–	3	65
	Erysipelas	2	1	–	3	31
6	Wound	6	–	–	6	56
	Contusion	2	3	1	6	69
	Sprain	3	–	1	4	35
	Stricture Ur.	1	–	–	1	38
	Orchitis	1	–	–	1	7
	Syphilis	1	–	–	1	51
	Angina	2	1	–	3	80
	Neuralgia	1	–	–	1	7
	Ophthalmia	–	1	–	1	3
		81	22	8	111	1,399

Remarks on sickness in fourth quarter.

During this period there were 111 cases admitted to the list, being 12·3 per cent. of the strength. The proportions of the different classes stood as follows :—

Out-door officers	-	13 per cent.
Watermen	-	12·2 „
Messengers, &c.	-	10·6 „

The average number on the sick list per diem was 15·2, being at the rate of 1·7 per cent. on the whole force.

The mean duration of each case was 12 days. The time lost by reason of sickness was therefore less than two days for each individual.

Winter set in towards the middle of November with sudden and sharp cold, and although the succeeding month was extraordinarily mild, the effect of these few inclement days, unequalled for severity during the whole of the subsequent season, was very marked and lasting. Disorders of the lungs and air-passages at once attained a high figure, viz., 30 per cent. of the total number entered on the list, and causing a more than proportional loss of time, viz. 36·5 per cent. of the entire amount of days sickness in the quarter.

Rheumatic complaints were also greatly in the ascendant, forming 17 per cent. of the admissions, and 20 per cent. of the time consumed by sickness.

As the weather was very variable, affections of the bowels, &c. were still tolerably numerous. They constituted 17 per cent. of the entries in the quarter, but occasioned loss of time to the amount of only 10 per cent.

Deaths and superannuation.

Only one death took place in this quarter, an out-door officer, aged 40, who had for many months been labouring under phthisis. Some others, however, remained on the list at the close of the year, whose recovery was quite hopeless, cases of chronic wasting disease, slowly, but surely, progressing to a fatal termination.

An out-door officer, aged 50, who had been upwards of six months absent from duty, was superannuated on account of general debility conjoined with imbecility of mind.

Meteorology of fourth quaater.

The meteorology of the quarter was in some respects remarkable. October was a warm month, the mean temperature being 1°·4 in excess of the average. Novem-

ber commenced with a few warm days. But on the 6th a period of extraordinary cold set in, and lasted during the month. So cold a November had not been known, with two exceptions, for 33 years. The defect amounted to 4°·5. Heat returned with December. The average of the month showed an excess of 3°·5 over the ordinary temperature. We must go back to 1852 and 1857, for a December so mild as this.

In October the maximum recorded was 71°·7; the minimum 28°·5; the mean 51·8.

In November the maximum was 57°; the minimum 24°·8; the mean 39°·8.

In December the maximum was 57°·1; the minimum 33°·4; the mean 43°·6.

October was a wet month. November and December were dry. The total fall of rain was 6·6 inches, being half an inch above the average. 4 inches of this fall was in October alone. Fogs were frequent, and of unusual density. In October and December the prevailing winds were westerly and southerly. In November northerly winds were the most frequent.

The water of the Thames gave an average for the quarter of 47°; viz., 55° in October, 44° in November, 42° in December, showing that it was influenced comparatively little by the sudden extremes in the temperature of the air.

These abrupt fluctuations of heat and cold were not favourable to health, which deteriorated pretty generally throughout the country. In London the mortality rose from 2·22 to 2·44 per cent. as compared with the two previous years; zymotic and pulmonary diseases being unusually fatal. Among the officers of this department the mortality was unusually small. But from the end of October the sick lists became heavier, and some of those cases which were in a critical state took an unfavourable turn, to terminate subsequently in death.

Fatal accident

One fatal accident is recorded in the quarter. George Wood, an out-door officer, while on duty at the London Docks, fell into the water during a dense November fog and was drowned. Such accidents are the more to be deplored, as by simple and obvious precautions they could be prevented.

Table V.

Summary of the preceding Tables, including the whole Year 1862. (London.)

	Diseases.	Out-door Officers.	Watermen.	Messengers, &c.	Total No. of Cases.	Number of Days' Sickness.
1	Intermittent Fever	3	–	1	4	69
	Typhoid Fever	4	1	–	5	241
	Febricula	5	1	–	6	42
	Rubeola	1	–	–	1	22
	Varicella	1	–	–	1	18
	Urticaria	1	–	–	1	6
2	Catarrh	61	13	8	82	689
	Cynanche	18	7	–	25	185
	Bronchitis	9	2	–	11	172
	Pneumonia	–	1	–	1	72
	Pleurisy	1	1	–	2	34
	Phthisis	10	–	–	10	479
	Hæmoptysis	1	–	–	1	6
	Asthma	–	2	–	2	106
3	Dyspepsia	12	1	3	16	154
	Gastritis	2	–	–	2	36
	Hæmatemesis	1	–	–	1	22
	Diarrhœa	31	4	2	37	193
	Dysentery	2	–	–	2	15
	Colic	4	3	1	8	78
	Enteritis	–	1	–	1	100
	Hepatalgia	4	–	–	4	17
	Hæmorrhoids	6	–	–	6	46
	Hernia	2	–	–	2	50
	Ascites	1	–	–	1	68
4	Rheumatism	22	12	4	38	762
	Gout	5	1	2	8	84
	Pleurodynia	4	–	–	4	31
5	Phlegmon	13	–	2	15	102
	Paronychia	1	–	1	2	31
	Abscess	9	4	5	18	471
	Fistula in Ano	1	–	–	1	122
	Erysipelas	4	1	–	5	59
	Eczema	2	–	–	2	22
	Tumour	1	–	–	1	18
	Ulcer	4	–	–	4	78
6	Fracture	1	–	–	1	20
	Sprain	10	1	2	13	135
	Contusion	12	8	3	23	215
	Wound	11	2	–	13	104
	Scald	–	1	–	1	21
	Disease of Heart	2	–	–	2	61
	Angina Pectoris	4	1	–	5	128
	Cephalalgia	4	–	–	4	46
	Neuralgia	8	–	–	8	45
	Ophthalmia	4	1	1	6	96
	Otitis	1	–	–	1	8
	Hæmaturia	1	–	–	1	8
	Stricture (Urethra)	1	–	–	1	38
	Orchitis	2	–	–	2	18
	Hydrocele	2	–	–	2	31
	Syphilis	1	–	–	1	51
	Debility	2	–	–	2	187
	Amentia	2	–	–	2	46
		314	69	35	418	5,958

The strength of the force resident in London being 876, the cases of sickness during the year amounted to 47 per cent. Remarks on health of the force in London during the year.

The average number on the sick list daily was 16·3, being in the ratio of 1·8 per cent. on the strength.

These numbers, however, do not altogether represent the amount of sickness in the force. Among the officers, both of the London and Gravesend establishments, there were numerous applicants daily who obtained medical relief, although their disorders were not of so urgent a character as to render it necessary that they should be withdrawn from their duties.

The mean duration of each case entered on the sick list was 14·2 days.

The time lost on account of sickness, in the aggregate of the year, was equal to 6·7 days for each individual of the force.

Twelve deaths occurred from disease during the year, one of which was at Gravesend. One death was accidental, from drowning. The total mortality from all causes amounted to 1·14 per cent., and, exclusive of accident, to 1·05 per cent. on the whole strength. Deaths and superannuations.

The superannuations were seven in number, including one at Gravesend, and therefore bore the rate of 0·6 per cent. on the whole strength.

Lists of deaths and superannuations are given in the following tables.*

From these it will be seen that all the deaths and five of the superannuations took place among the out-door officers.

By a singular coincidence the number of deaths and superannuations was precisely similar to those in the preceding year 1861; one death in both years being accidental.

The average of preceding years is stated in the Report for 1861 to have been—of deaths 1·25 per cent. on mean strength; and of superannuations 1·1 per cent.

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* Those which occurred before I entered office (1st July 1862) are copied from lists furnished by the Registrar.

TABLE VI.

DEATHS IN 1862.

Name.	Rank.	Age.	Length of Service.	Date.	Cause of Death.
			Yr. Mo.		
J. Gaynor - -	Out-door officer.	34	6 5	Jan. 8	Phthisis.
B. J. Derman -	„	43	6 5	„ 11	Hydrothorax.
J. R. West - -	„	53	28 11	„ 21	Typhus fever.
R. Wilkinson -	„	48	15 0	Feb. 28	Pleurisy.
J. Cauty - -	„	33	4 0	April 15	Phthisis.
W. Frame - -	„	50	21 6	June 24	Apoplexy.
G. W. Dudderidge	„	25	3 6	July 26	Phthisis.
S. Palmer - -	„	52	27 3	„ 21	Pneumonia, subsequent to amputation for diseased knee joint.
F. S. Smith - -	„	55	29 4	Aug. 11	Phthisis.
C. Haynes - -	„	53	22 6	„ 31	Bronchitis.
T. Vickery - -	„	54	29 9	Sept. 21	Debility and diarrhœa.
H. Townsend -	„	40	10 6	Nov. 9	Phthisis.
G. Wood - -	„	40	18 3	„ 13	Drowned.

TABLE VII.

SUPERANNUATIONS IN 1862.

Name.	Rank.	Age.	Length of Service.	Date.	Cause of Superannuation.
			Yr. Mo.		
W. J. Masterman -	Waterman.	60	37 0	Feb. 3	Rheumatism and debility.
F. Lawrence - -	„	38	13 5	„ 8	Rheumatism and debility.
J. C. Ford - -	Out-door officer.	52	25 4	„ 14	Cynanche.
J. Beale - -	„	52	29 3	Mar. 25	Hernia.
A. Vincent - -	„	37	7 10	„ 27	Night blindness.
M. O'Loghlin -	„	33	8 6	April 4	Amentia.
W. Salter - -	„	50	26 10	Dec. 1	Debility and imbecility of mind.

Health of the different classes of officers compared.

The attacks of sickness in London in the year bore the proportion of 47 per cent. on the strength. They were distributed among the various classes as follows:—

Out-door officers - - 50·06 per cent.
Watermen - - - - 38·12 „ „
Messengers, &c. - - - 46·66 „ „

Watermen.

This result was hardly to be expected, seeing that the Watermen as a body have more laborious duties and are

probably more exposed to the weather than either of the other classes. Catarrh, quinsy, and rheumatism, are the diseases from which they chiefly suffer. There were some very severe and tedious cases of illness in this department of the force, but no mortality. Cases of bowel complaint have occurred in less proportion in this than in the other branches of the force.

Messengers.

The Messengers, watchmen, &c. form too small a body (75) for any general conclusions to be drawn. Boils, abscess, &c. as well as dyspepsia, have been more frequent proportionally in this than in the other classes. No death is recorded as having occurred among them.

The Out-door officers form the great majority of the force; and a reference to the tables will suffice to show the forms of disease to which they are most liable.

Out-door officers.

Out of the 314 cases which occurred among them, 284 recovered so as to resume their duties; 11 died; 5 were superannuated; and 14 remained under treatment on the 31st of December. The mortality and superannuation were limited to men who were advanced in life or who had long been labouring under chronic and hopeless disease. Many of the cases that got well and some of those that remained on the list were of a very serious and prolonged character. But on the whole, the general state of health of the out-door officers has been very satisfactory. Allowing for the numerous *re-admissions* to be found on the list, probably more than two-thirds of this body of officers have continued to perform their duty throughout the year without interruption from sickness.

Alterations and improvements in routine of duty, &c., their bearing on health.

Since the amalgamation, the many changes and improvements in the routine of the duties of the Waterguard, such as relieving the officer from guarding goods while being removed for exportation, and the other alterations which came into practice last year, in so far as they materially diminish the exposure of the men to the weather, cannot fail to prove beneficial to the health of the force. These modifications, the relaxation as to time on duty, and the attention paid by their superiors to all reasonable complaints, appear to be gratefully acknowledged and appreciated by the officers themselves. In time no doubt they will tell favourably on the statistics of their health. The gift of a good warm uniform great coat has been very acceptable, and in the average winters of our climate, more rigorous than the last, must be prized as a very useful, as well as becoming article of dress.

Complaints have been made from time to time respecting

the condition of some of the open barges, on board which the officers are stationed in the ordinary course of their duty for ten or twelve hours in the nights of winter, and which, it is alleged, are so constructed that they do not afford any, even the slightest, protection from the weather.

Ratio of the various classes of disease affecting the force.

By far the largest share of sickness and mortality was due to diseases of the respiratory organs. Catarrh and quinsy were prevalent during eight months of the year, chiefly in those who were most exposed to atmospheric vicissitudes. Among the robust and vigorous men, of whom the force is mainly composed, the graver forms of pulmonary disease rarely manifest themselves till late in life; but they are then most formidable and fatal. Of the 12 cases that terminated in death, nine were affections

Of the lungs.

of the lungs, and five of these were phthisis. During the year, the time lost by reason of sickness of this class amounts to 33 per cent. on the whole time lost by the force in London, and 29 per cent. on that lost by the entire force.

From June to October, the officers of the Customs, in common with the rest of the population, suffered chiefly

Of the bowels, &c.

from affections of the bowels and other organs of digestion. But the cases, although numerous, seem to be very rarely fatal, and the more serious inflammatory disorders have not been often met with. The time lost by these complaints bears the proportion of 13 per cent. for the force in London and 17 per cent. for the whole strength.

Rheumatism.

Rheumatism has been more generally diffused over the year, but cases increased in number in the last quarter, when the extremes, both of temperature and humidity, were more considerable, and the weather was more abnormal than in any of the other periods. The ratio in which this disease stands as to time lost to the service is, for London, 16 per cent., for the entire force, 14 per cent.

Skin diseases, abscess, ulcer, &c.

The spring was the most healthy period of the year; the number, however, of cases of abscess, ulcer, &c. was disproportionately great in that quarter. On the whole year, this class of disorders appears in the ratio of 15 per cent.

Accidents.

Accidental injuries have not been infrequent. They stand in the time-table in the proportion of 11 per cent.

Fever.

Fever, although very prevalent and fatal in the metropolis during the year, has fallen but lightly on the officers of the Customs. Including all varieties, the time lost through this cause did not amount to 5 per cent. of the whole. Two severe and protracted cases of typhoid fever occurred in London in the third quarter; one of these

officers resided at Poplar, the other at Shadwell. Both houses were well arranged internally and scrupulously clean; but they were situated in narrow ill-aired streets, and were low and confined. At Shadwell the house was in close proximity to a railway arch; it was, in consequence, very damp, and gloomy and ill-ventilated. Other members of the family suffered in health, as well as the head, and at once derived benefit by removal to another house, which, although in the same street, was dry and well aired, being on an upper floor, and away from the baleful shadow of the viaduct. The other patient did not improve until he left London altogether for a time.

State of the officers' dwellings.

The immunity of officers of the Customs from fever may be fairly ascribed, among other causes, to their living, with very few exceptions, in airy salubrious localities, where the water-supply and drainage are good. Their houses, as a rule, present an aspect of order, comfort, and respectability, that bears very satisfactory testimony to the well being of the force.

TABLE VIII.

VISITS to Inferior Officers of the Customs when on the Sick List, at their own Residences, during the Six Months, from July 1st to December 31st, 1862.

District.	No. of Visits.
In Stepney -	209
„ Mile End	173
„ Poplar -	49
„ Shadwell	43
„ Bermondsey	37
„ Rotherhithe	25
„ Limehouse	24
„ Bow -	22
„ Bethnal Green	19
„ Hoxton -	13
„ Camberwell	12
„ Wapping	10
„ Deptford	10
„ Peckham	7
„ Hackney	6
„ Islington	5
„ Southwark	4
„ Pimlico -	3
„ Shoreditch	3
„ Marylebone	3
„ Lambeth	2
„ Walworth	2
„ Holborn	2
„ Dalston -	2
„ Paddington	1
„ St. John's Wood	1
Within a mile of Custom House	15
Total -	702

Sanitary condition of the London and Gravesend force compared.

In the following tables the leading forms of disease are grouped together, and the numbers will show at a glance at what seasons and to what extent the force is affected by them. A striking difference is apparent in the health statistics of the officers at Gravesend compared with those in London. This will be in a great measure accounted for by the peculiar circumstances in which the former are placed. Although their homes are at Gravesend, these officers spend nearly all their time on the river in charge of ships, and they are comfortably or uncomfortably lodged according to the size and accommodation of the vessel. They are away for several days, and have none of the conveniences of home. They are moreover a good deal exposed to the weather and night air in keeping strictly their stated watches. Hence it becomes necessary to place them on the sick-list when they apply with slight ailments which, were they otherwise circumstanced, might not incapacitate them for duty.

It will be seen that the Gravesend officers, although constituting less than a fourth of the entire force, yield a much greater proportion of the whole amount of sickness. The number of individual attacks stands relatively as 407 to 418; and the daily number on the list as 9 to 16·3. But on the other hand their illnesses are comparatively slight, and their absence from duty is short. The mean duration of each case has been only 8 days, while those in London average 14 days. Taking the whole year, however, the aggregate is considerable. The time lost annually on account of ill health by this branch of the service is equal to 12 days for each individual, while in London it does not exceed 7 days. Disorders of the stomach and liver, and rheumatism appear in very large proportion, and this increase might to some extent be anticipated from their mode of life. Severe cases of disease seem to have been comparatively rare. One death only is recorded in the year (from typhus) and one superannuation; the rate of mortality and that of men become unserviceable are therefore extremely small. *

* In some particulars the condition of the Gravesend officers is analogous to that of the Royal Navy on the home station. From the last statistical return of the health of the Navy (1859), it appears that on the home station the loss of time from sickness is equal to 18 days for each individual; the mortality from all causes to 0·97 per cent.; and the invaliding, which corresponds in some degree to superannuation, to 2·1 per cent. on the strength. Allowance must be made for age. The average age of the Navy is probably 7 to 10 years less than that of the Custom House officers.

Table IX.

Number of Cases of the leading Forms of Disease, and Time lost through Sickness in London and at Gravesend respectively in each Quarter of the Year.

First Quarter.

Classes of Disease.	In London.		At Gravesend.	
	Number of Cases.	Days' Sickness.	Number of Cases.	Days' Sickness.
1. Fevers (including Eruptive Fevers)	3	112	1	12
2. Disorders of the Respiratory Organs.	55	660	24	231
3. Disorders of the Stomach, Bowels, and Liver.	5	79	12	71
4. Rheumatism, Gout, &c. - -	10	184	7	66
5. Skin Disease, Boil, Abscess, Ulcer, &c.	14	277	9	170
6. Accidental Injuries, Wounds, Contusions, Sprains, &c.	11	147	10	174
7. Other complaints - -	8	154	2	116
	106	1,613	65	840

Table X.

Leading Forms of Disease, Number of Cases, and Time lost through Sickness in London and at Gravesend respectively in each Quarter of the Year.

Second Quarter.

Classes of Disease.	In London.		At Gravesend,	
	Number of Cases.	Days' Sickness.	Number of Cases.	Days' Sickness.
1. Fevers (including Eruptive Fevers)	2	45	2	10
2. Disorders of the Respiratory Organs.	31	389	14	88
3. Disorders of the Stomach, Bowels, and Liver.	15	196	41	261
4. Rheumatism, Gout, &c. - -	9	203	10	137
5. Skin Disease, Boil, Abscess, Ulcer, &c.	13	406	10	93
6. Accidental Injuries, Wounds, Contusions, Sprains, &c.	7	37	9	107
7. Other complaints - -	6	125	4	38
	83	1,401	90	734

Table XI.

Leading Forms of Disease, Number of Cases, and Time lost through Sickness in London and at Gravesend respectively in each Quarter of the Year.

Third Quarter.

Classes of Disease.	In London.		At Gravesend.	
	Number of Cases.	Days' Sickness.	Number of Cases.	Days' Sickness.
1. Fevers (including Eruptive Fevers)	5	157	1	12
2. Disorders of the Respiratory Organs.	21	372	29	190
3. Disorders of the Digestive Organs (Stomach, Bowels, and Liver).	41	368	52	258
4. Rheumatism, Gout, &c. - -	13	202	15	79
5. Skin Diseases, Boil, &c. -	11	106	12	164
6. Accidental Injuries - -	17	151	6	180
7. Other complaints - -	10	189	11	96
	118	1,545	126	979

Table XII.

Leading Forms of Disease, Number of Cases, and Time lost through Sickness in London and at Gravesend respectively in each Quarter of the Year.

Fourth Quarter.

Classes of Disease.	In London.		At Gravesend.	
	Number of Cases.	Days' Sickness.	Number of Cases.	Days' Sickness.
1. Fevers (including Eruptive Fevers)	8	84	1	9
2. Disorders of the Respiratory Organs.	34	511	46	282
3. Disorders of the Digestive Organs	19	136	38	207
4. Rheumatism, Gout - -	19	288	21	101
5. Skin Diseases, Boil, &c. - -	10	114	9	94
6. Accidental Injuries - -	16	160	8	56
7. Other complaints - -	5	106	3	20
	111	1,399	126	769

TABLE XIII.

THE leading Forms of Disease, the Number of Cases entered on the Sick List, and the Number of Days they were under Treatment in the entire Force (London and Gravesend) during 1862.

Diseases.	London.		Gravesend.		Total.	
	No. of Cases.	No. of Days' Sickness.	No. of Cases.	No. of Days' Sickness.	No. of Cases.	No. of Days' Sickness.
1. Fevers (including Eruptive Fevers).	18	398	5	43	23	441
2. Disorders of the Respiratory Organs.	141	1,743	113	791	254	2,534
3. Disorders of the Stomach, Bowels, and Liver.	80	779	143	797	223	1,576
4. Rheumatism and Gout -	51	877	53	383	104	1,260
5. Skin Disease, Boils, Abscess, Ulcers, &c.	48	903	40	521	88	1,424
6. Accidental Injuries (Wounds, Contusions, &c.)	51	495	33	517	84	1,012
7. Other complaints (*vide* Quarterly Tables).	29	763	20	270	49	1,033
Total - -	418	5,958	407	3,322	825	9,280

Numerical summary.

The preceding Table XIII. represents the sanitary condition of the whole of the force employed at this port in 1862. The general results are these.

The cases admitted to the sick list, were 825 in number.

The mean daily number on the list has been 25·7, which is equal to 2·26 per cent. on the strength.

The mean duration of each case has been 11·25 days.

The total loss of time from sickness amounted to 9,280 days, which is equal to 8·16 days for each individual of the force.

The mortality from all causes was in the ratio of 1·14 per cent. Of the 13 deaths, one was from accidental drowning. Exclusive of this last, the mortality was 1·05 per cent.

Superannuations were seven in number, which gives the rate of 0·6 per cent.

These numbers are almost identical with those of the previous year. But the total amount of sickness has been somewhat in excess. The increase is partly due to the presence on the list of several very severe and protracted cases of disease, but chiefly to the unusually high rate of illness at Gravesend in the two last quarters.

Arrival of the "Melita" in the Thames.

The only incident, unconnected with the ordinary routine of duty, which calls for remark, was the arrival

at the Victoria Docks, in August, of a steamer from the West Indies. This vessel, the "Melita" by name, had left Nassau 19 days before, and in her voyage across the Atlantic had lost by death seven of her crew and one passenger. The last died only three days before she entered the Thames. It was not until she was in the dock that this unusual mortality became known. The master and principal passengers had left at Dover, and this fact, coupled with the reticence of the people of the ship on the subject, gave rise to the belief that the vessel had been visited by yellow fever. Nor was this suspicion groundless. For, although the existence of the characteristic symptoms of that well-known disease was strenuously denied by those who had come in contact with the deceased and who were examined on the matter, there seemed to be no doubt that a highly malignant form of fever had prevailed on board, and that most, if not all, of these persons had died of it after an illness of from three to five days. There was no medical officer on board, and in the absence of the master no definite or satisfactory information could be obtained.

Suspicion of yellow fever.

While these facts were being elicited, communication with the shore was interdicted, and the vessel was placed under surveillance. Six days having elapsed since the date of the last death, and no trace of ill-health having appeared among the passengers and crew, she was released. Previously, however, the precaution was taken to destroy the bedding and clothes worn by those who had died; as there is no doubt that, in some cases, the seeds of the disease have been conveyed in such things, and, with a high temperature favouring their development, have been introduced into localities where this formidable pestilence had been hitherto a stranger.

Measures adopted.

Much credit is due to the Custom House officers on board the "Melita" and at the docks for the intelligence with which they instituted the inquiry, and for their promptness in communicating to the authorities the information which they had obtained with some difficulty. It was not without considerable personal inconvenience that they manifested this laudable zeal in the interest of the public health.

Walter Dickson, M.D.

April 1863.

LONDON:
Printed by George E. Eyre and William Spottiswoode,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

SEVENTH REPORT

OF THE

COMMISSIONERS OF HER MAJESTY'S INLAND REVENUE

ON

THE INLAND REVENUE.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1863.

7496.

SEVENTH REPORT.

TO THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

MAY IT PLEASE YOUR LORDSHIPS,

We have the honour to present our Report on the Revenue under our management, for the financial year which ended on the 31st March 1863.

We trust that your Lordships bear in mind that our annual Reports are necessarily presented at a later period than those of the other Revenue departments, because ours embrace the financial year instead of the year ending in December.

EXCISE DUTIES.

NET RECEIPTS in the Years ended 31st March 1862 and 1863 (detailing the Amounts received for each Duty).

Duties.	Years ended 31st March		Increase.	Decrease.
	1862.	1863.		
	£	£	£	£
Spirits - -	9,618,291	9,399,707	—	218,584
Malt - -	5,866,302	5,389,908	—	476,394
Hops - -	215,806	Duty repealed.		215,806
Paper - -	335,247	Duty repealed.		335,247
Hackney Carriages -	91,183	97,461	6,278	—
Stage Carriages -	125,422	132,446	7,024	—
Railways - -	372,178	383,057	10,879	—
Licences - -	1,500,613	1,776,851	276,238	—
Game Licences -	140,984	128,445	—	12,539
Race Horses -	6,957	6,422	—	535
Chicory - -	2,317	3,010	693	—
Sugar (home-made) -	—	89	89	—
	18,275,300	17,317,396	301,201	1,259,105
		Deduct Increase -		301,201
		Decrease - -		957,904

SPIRITS.

COMPARATIVE ACCOUNT of the Quantities of Spirits brought to Charge in the Two Years ended 31st March 1862 and 1863.

	Number of Gallons charged with Duty.
Year ended 31st March 1862 - - -	19,945,840
„ „ 1863 - - -	19,760,882
Decrease - - -	184,958

In the year 1838 the consumption of spirits in Ireland appears to have been the largest on record.

Let us compare it with 1862.

In 1838 the number of gallons charged with duty in Ireland was upwards of 12,000,000, the rate of duty was 2*s.* 4*d.* per gallon, and the Revenue derived from it 1,434,575*l.*

In 1862 the quantity consumed was little more than 4,000,000 gallons, the rate of duty was 10*s.*, and the Revenue 2,000,000*l.*

We conceive that this short statement of facts furnishes a more striking testimony to the wisdom of all the recent policy in dealing with the Spirit Duties than any other which we could supply.

Doubtless there is yet something wanting to make the inference conclusive in our favour. Is the quantity which has paid duty in 1862, a true exponent of the consumption or is there any considerable number of gallons which have escaped the vigilance of the Excise officer? Is it the fact that the people of Ireland, in a great degree owing to the operation of high duties, have become much less addicted to the use of spirits than they formerly were, or have those high duties merely had the effect of increasing the trade of the smuggler at the expense of the Revenue, and of the licensed manufacturer?

Our answer is unhesitating. Illicit distillation has not increased. In 1838 with a duty of 2*s.* 4*d.*, there were 3,298 detections of persons engaged in making spirits clandestinely. In 1862, with a duty of 10*s.*, the number of detections was 1972. And this is not all. It might be supposed that to produce this result we had been driven to employ an enormous force of preventive officers at an expense greatly exceeding that of former years. But here again the comparison is all in favour of the present

day. In the time of the low duty the cost of the Revenue Police, a corps armed and disciplined like a regiment of the line, was upwards of 46,000*l.* per annum, while the expenditure of less than 15,000*l.* upon an increase to the constabulary is now sufficient to produce a much more satisfactory result.

The foregoing observations have been confined to Ireland, but a similar statement might be made as to England and Scotland. Ireland however affords the most striking example of the consequences of the alterations of duty, both because the rates of duty were until recently much lower than in the other parts of the kingdom, and because inveterate habits of smuggling in the population of some of the remote districts and islands seemed to render doubly hazardous the imposition of a tax so vastly disproportionate to the cost of production of the commodity.

We do not deny that in one point of view the Revenue accounts since the spirit duties were raised to their present rate have disappointed us. The consumption has undoubtedly decreased in a greater degree than we had expected, and although, in the past year, there were obvious abnormal causes operating towards this result, we cannot but feel great hesitation in making an estimate for the future. But, so far as we can judge from the information which we have obtained of the consumption in the principal places affected by the stagnation in the cotton trade, we should be correct in attributing a very large portion of the deficiency in England to the distress in the manufacturing districts, and in Ireland to the impoverishment resulting from three successive bad harvests.

We find that in the nine months from April to December of the year 1862 as compared with the same period in 1861 the following quantities of spirits were received into the stocks of retailers in Manchester and Bolton, viz. :—

Manchester 1861	-	486,257
1862	-	409,522
Decrease - -		76,735, or 15,78 per cent.
Bolton 1861	-	196,213
1862	-	139,778
Decrease - -		56,435, or 28,76 per cent.

In some of our former Reports we have pointed out that the substitution of other beverages for spirits is very evidently taking place. Wine, of course, since the treaty with France, would naturally come into use to a considerable extent in this manner, but we must not overlook the vast increase in the consumption both of beer and tea when we are considering the causes of the decline of the spirit duty. If we compare 1853 with 1862 we have the following fact as to quantities consumed :—

——	British Spirits.	Wine.	Beer.	Tea.
	Gallons.	Gallons.	Barrels.	Lbs.
1853	25,000,000	7,000,000	17,700,000	58,800,000
1862	19,760,000	9,800,000	19,400,000	78,800,000

Colonial spirits appear to be stationary, and the quantity of foreign spirits to be less by 200,000 gallons in the latter year of our comparison, though in the intermediate period they had fallen so low as to exhibit a large additional importation as the effect of the reduction of duty in 1859.

Nor must we omit to notice a diminution in the quantities which we retain for home use, both of coffee and cocoa, the former having fallen from 37,000,000 lbs. in 1853 to 34,600,000 lbs. in 1862, and the latter from 4,600,000 lbs. to 3,900,00 lbs. Still we think that, while there can be no doubt that beer has very largely displaced spirits, there is ground for the belief that the same may be said to some extent of tea, and whether this is owing to the operation of causes independent of fiscal changes, or, as it most probably is, in part at least, to the high tax upon spirits, it is equally matter for congratulation.

But what, it may be asked, are the comparative rates of taxation to which these articles are subjected? The question has not, so far as we know, been distinctly or properly answered, although, on some occasions, comparisons have been made between the alcohol present in beer and spirits respectively, and the tax upon them has been reduced to that standard.

Perhaps a more satisfactory method would be to compare such quantities of the articles as would usually be considered equivalents by the consumer. We may suppose for instance that a labouring man might hesitate

between a pint of beer, a pint of tea, or a glass of gin. Now the duty on beer being 5*s.* 9*d.* per barrel, it follows that the taxation of a pint amounts to one farthing, and supposing (which probably is a large estimate) that a quarter of an ounce of tea is used to produce a pint of the liquid, the tax which it bears is something less than one farthing. But the glass of gin is burthened with $1\frac{1}{2}d.$ as its contribution to the Exchequer (if we suppose that it is retailed at 25° under proof); but at all events upwards of $1\frac{1}{4}d.$; a large per-centage on the cost, and five or six times as much as is imposed upon the beer or the tea.

METHYLATED SPIRIT.

Year ended 31 March.	Gallons of Spirits Methylated.
1862	632,225
1863	748,164

It is scarcely too much to say that if this mixture had not been devised for the relief of our manufacturers it would have been almost impossible to maintain the present high rate of duty.

Illicit distillation must have been largely developed in all our great cities, which are now (in England and Scotland at least) very little infected by it; the unscrupulous traders would have been the customers of the smuggler, thereby injuring both the licensed distiller and their more honest rivals in trade; and those who carried on their business by the use of the legal material only, would have been so burthened by the duty as to compete at a grievous disadvantage with the foreigner. Hence would have arisen a clamour against a tax fraught with so many evils, which it would have been difficult to resist.

It is not surprising therefore that we regard with unusual anxiety any attempts to neutralize the beneficial effects of this invention by the purification of the mixture so as to render it potable.

Hitherto no such attempts, and several have been made, have proved successful. Indeed they have only served to

confirm us in the belief that we have nothing to fear on that score.

It is true that some approach to purification may be obtained, but then it is by a process so expensive and so laborious that no one in his senses would resort to it instead of making the spirit at once from molasses, an operation which, while it is in no respect more illegal and dangerous, is infinitely less expensive and protracted.

ILLICIT DISTILLATION.

NUMBER OF DETECTIONS.

Years ended 31st March.	England.	Scotland.	Ireland.
1862	114	23	2,122
1863	105	26	1,972

It will be seen from the foregoing statement that we are justified in the expression of our belief that there has been no revival of smuggling as a consequence of the high duty on spirits.

We may add that in the detailed accounts which we received periodically from our officers throughout Great Britain there is an unusual agreement to that effect. In Ireland, where the Inspector General of Constabulary undertakes the Preventive Service, and performs it with admirable activity and success, there have been great difficulties to contend with, and although the return of detections for twelve months shows favourably in the comparison with previous years, it is proper that we should notice the fact that in the last quarter of the financial year there appeared to be some increase of illicit practices.

This has been chiefly observable in certain wild districts of the county Mayo, and it is attributed both by the County Inspector and the Inspector General in a great measure to the last three years of bad harvests, which, besides having reduced the peasantry and small farmers to great distress (a condition which invariably stimulates smuggling), have placed in their hands materials for distillation which cannot be otherwise turned to account. The Inspector General says, " In reference to the increase " of illicit practices, I have to observe that although un- " questionably it has been induced to a certain extent " by the high duty on spirits, yet, as regards the past " quarter, I have good reason to believe that such in-

" crease is mainly attributable to the large quantity of " corn in the country which had been last year damaged " by rain, and which could be turned to no advantage " by the small farmers and peasantry, otherwise than by " distilling it. I therefore look upon this late increase " as of a temporary nature, and I expect our future " Returns will show a falling off in the illicit practice."

Exportation of Spirits.

We almost fear that our expressions of satisfaction on the subject of spirits may appear too uniform, but it is difficult to refrain from them when we observe the growth of the trade with foreign countries compensating the distillers in some degree for the deficiency in the demand for the home market. In the subjoined account it will be seen that there is a very large increase in the exportion to the West Coast of Africa and to Turkey, indeed it may be said that a new trade has been created with the latter country. We understand that this is altogether owing to the war in America, which has stopped the supplies of spirits hitherto drawn from that country.

There is also a large increase in the trade with Italy, probably connected with the attention which has lately been directed to the manufacture of wine in Piedmont and Tuscany as an article of commerce.

Account of the Number of Gallons of British Spirits exported from the United Kingdom in the Years ended 31st March 1862 and 1863.

To what Countries.	1862.	1863.
	Gallons.	Gallons.
To Channel Islands	56,227	71,694
„ France	1,912,387	425.047
„ Portugal	983,985	1,112,988
„ Sardinia	311	287,154
„ Tuscany	1,427	236,864
„ Naples and Sicily	137	72,741
„ Turkey	3,272	638,297
„ West Coast of Africa (Foreign)	268,128	357,458
„ British India	89,441	70,237
„ Australia	274,580	641,042
„ British North America	42,907	106,092
„ United States of America	108,357	170,481
„ other Countries	185,083	220,853
Totals	3,926,242	4,410,948

Increase - 484,706 gallons.

Beet Root Spirit.

These distilleries have now dwindled to two. One of these has been worked only five weeks this season, producing 1817 gallons of spirits from 139½ tons of roots, being an average of 13 gallons per ton. The proprietor of this distillery has since let his farm, and sought to transfer his licence to his tenant, who was formerly his labourer; but as the licences were originally granted only to persons of responsibility and for the purpose of experiment, we have not thought proper to allow the transfer.

The other distillery has been at work during 19 weeks. The work has been carried on slowly this season, and the produce has been on the average about the same for each ton of roots as at the other distillery.

The quality of the spirit is still such that it is almost wholly used for methylation.

MALT.

Number of Bushels charged with Duty in the Years ended 31st March 1862 and 1863.

	Number of Bushels.
Year ended 31st March 1862	45,555,946
Ditto ditto 1863	41,064,830
Decrease	4,491,116

It was not to be expected that the quantity of malt made in 1862 would equal that of 1861, the largest which has ever been recorded. The barley last year was, in many parts of the country, of inferior quality for malting purposes, a circumstance which alone would account for a considerable falling off in the quantity of malt.

We have but few events to record under this head. The detections of fraud have not been numerous, and there is no reason to suppose that it prevails to any considerable extent undetected. As a precaution against a plea which had been used, to cover the substitution of raw grain for malt in breweries, we have insisted upon the observance of that clause in the Malt Laws which requires the grain to be kept for six days at least on the "Floor,"

a restriction which we had for some time past thought it unnecessary to enforce. But it has been found that, in cases where a great portion of the so-called malt in the possession of a brewer was obviously ungerminated, it has been alleged, in excuse, that, although regularly subject to the process of malting and charged by the Excise officer, the grain in question had been removed to the kiln at an unusually early stage and before the germ had been developed. The excuse, such as it is (for it is not credible that any brewer would pay a price, including the malt duty, for an article which had none of the qualities for which malt is valued), has in some cases prevailed with a jury, and, as we have ascertained that there is no hardship whatever to the maltster in being required to keep his barley in process for the full period prescribed by law, we have felt no difficulty in reviving the provision which had been suffered to fall into abeyance.

An alteration was made, in the early part of this Session of Parliament, in the credit given to maltsters for payment of the duty. It was represented by some of those whose operations are on a very large scale that the recent limitation of credit to six weeks pressed with great severity on them in the first quarter of the financial year, at which time considerable payments of duty became due in respect of malt made for stock, which is not saleable until the brewers recommence work after the summer. An Act was consequently passed, on the 27th of March last, allowing them to postpone the payment of half the duty charged between the 1st of January and 1st of April, and of the whole of the duty charged between the 1st of April and 16th of May, for three months beyond the time formerly allowed, with a condition, however, that they should pay interest at the rate of $3\frac{1}{4}$ per cent. for the additional period. The arrangement has been so made as not to interfere with the amount received by the Exchequer within the limits of the financial year, though it alters very much the proportions received in the several collecting rounds of our officers. In this respect, however, it works well, as it tends to equalize the receipts throughout the year. The following table will show the operation of this new regulation, on the supposition that all the maltsters availed themselves of it, which at present is by no means the case, the first postponement having amounted to 205,000*l.* only, instead of 661,000*l.*

EFFECT which would have been produced upon the Payments of Malt Duty in the Year 1862–63, if the Act of the 27th of March had been in force.

Date of last Charge.	Amount.	Date on which Collections commence.	Amount payable	
			Under 6 Weeks' Credit.	Under new Law.
1862.	£		£	£
15 Feb. -	1,363,168	1 Apr. 1862	1,363,168	681,584
31 March -	1,201,989	16 May „	1,201,989	600,994
15 May -	776,848	1 July „	776,848	681,584
30 June -	162,013	16 Aug. „	162,013	763,008
15 Aug. -	27,301	1 Oct. „	27,301	804,149
30 Sept. -	93,006	16 Nov. „	93,006	93,006
15 Nov. -	692,534	1 Jan. 1863	692,534	692,534
31 Dec. -	1,258,291	16 Feb. „	1,258,291	1,258,291
Totals	5,575,150	—	5,575,150	5,575,150

HOPS.

The excise duty was repealed on the 3rd of June 1862, but the drawback on exportation, as well as the customs duty, remained payable till the 16th of September.

Between the 1st of April and the 16th of September the unusual quantity of 8,565,317 lbs. was exported: more by 300,000 lbs. than the aggregate exports of the five preceding years. Of course the greater part of these transactions were not prompted by any demand in the foreign market. The hops thus sent out of the country, though not so bad as to come under the term "unmarketable" in the Revenue laws, were in many cases very unlikely to find a sale here. Many more would no doubt have been thus dealt with, in order to be re-imported as soon as the Customs duty should cease, had there not been a provision in the Act for continuing the duty on British hops brought back to this country within six months after the repeal of the import duty.

The drawback paid on this account amounted to 72,164*l.*

Unfortunately, this was not the whole cost incidental to the repeal of the excise duty. A further sum of 83,318*l.* was paid to the holders of stocks of hops on the 16th of

September. The quantity produced at that time to the inspection of our officers was 26,661,946 lbs., and the rate of allowance granted by the Act was 7*s.* per cwt., or half the duty originally paid.

The temporary officers annually employed during the hopping season used to cost about 4,000*l.*, and we have been enabled to dispense with three supervisors, whose aggregate salaries were 660*l.*

LICENCES.

DESCRIPTION and NUMBER of LICENCES granted, and Amount charged in the Year ended the 31st March 1863.

——	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty.
	No.	No.	No.	No.	£
Brewers - -	38,004	252	121	38,377	303,862
Distillers - -	114	132	68	314	3,349
Maltsters - -	5,601	492	157	6,250	17,659
Auctioneers - -	3,900	449	405	4,754	47,540
Dealers in Beer -	1,652	64	530	2,246	8,408
„ Spirits -	3,294	375	483	4,152	44,682
„ Do. additional licences to retail.	1,161	—	—	1,161	3,966
„ Wine -	1,939	47	141	2,127	23,043
Retailers of Beer (Publicans).	73,978	491	17,101	91,570	172,775
„ Spirits -	62,194	11,487	15,124	88,805	542,371
„ Wine -	27,735	3,295	4,076	35,106	78,638
„ Beer and Cyder (not Publicans).	63,894	663	—	64,557	168,216
Refreshment Houses -	5,078	—	76	5,154	4,475
Wine Retailers -	2,101	1,429	55	3,585	11,226
Sweets - -	9,266	91	90	9,447	11,326
Packet Boats - -	217	90	45	352	369
Methylated Spirits -	107	27	3	137	397
Stage and Hackney Carriage.	10,084	352	—	10,436	18,619
Postmasters - -	7,727	851	1,833	10,411	142,431
Game - - -	38,843	4,621	3,666	47,130	129,317
Grocers' Spirits (Ireland).	—	—	228	228	2,963
Tobacco Dealers and Manufacturers.	215,352	18,394	21,794	255,540	76,103
Tea Dealers - -	116,892	17,730	21,560	156,188	93,191
Other Licences -	1,109	273	171	1,553	5,224
Total - -	690,248	61,605	87,727	839,580	1,910,150

An important alteration was made in brewers licences, with the intention, when it was first proposed, of obtaining for the Exchequer an equivalent for the Hop duty. It was assumed that, on an average, a pound of hops is used with each bushel of malt, or two pounds (the duty on which was 3*d.*) with a barrel of beer, and an addition to that extent was to be made to the duty paid by brewers in the shape of licences, varying according to the number of barrels brewed. But this arrangement has not been strictly attended to in the construction of the scale, such as it it now stands after various adjustments.

The result has been an addition of 223,870*l.* to the Revenue from brewers' licences in the last year.

Another change in the licensing law, though of no importance financially, has given much trouble, both during its passage through the House of Commons and, afterwards, to this Department. Under the General Licence Act of Geo. IV., a duly licensed publican was authorized to carry on his business "in booths, tents, or other places, "at any lawful and accustomed fair, or any public races" the licence in any but these specified cases having no validity beyond the limits of the premises for which it was granted.

But it had long been our practice to give the same privilege to publicans, at various large gatherings of people, when it was clearly for the public convenience, and when sanctioned by the magistrates of the neighbourhood. For this it was thought desirable to obtain the authority of law, and it was proposed that we should have the power of granting occasional licences to persons holding licensed premises as publicans, to enable them to sell exciseable liquors at public dinners, balls, cricket matches, archery meetings, &c. A clause was accordingly introduced in the Inland Revenue Bill of last session for that purpose; but, being apparently viewed with some jealousy, it received many alterations restrictive of the liberty which had been previously allowed to publicans, and among other amendments was one which deprived them of the exemption given by the Act of George the 4th, in favour of fairs and races. This however has been in a great measure corrected by an Act of the present session.

SUMMARY of the Alterations made in the Excise Duties in the Year 1862.

——	Duties.	Act.	Amount of Duty in the Year before the Alteration.
			£
Hops - -	Duty repealed from 3rd June 1862.	25 Vict. c. 22.	215,806
Chicory -	Duty increased on 1st April 1862, from 8*s.* 6*d.* to 11*s.* per cwt.	26 Vict. c. 22.	2,317
Brewers' Licences	Increased from 10th October 1862, and mode of rating altered.	25 Vict. c. 22.	77,307
Victuallers' Occasional Licences.	Duty imposed of 5*s.* from 3rd June 1862.	Do. -	—

STAMPS.

NET RECEIPT in the Years ended 31st March 1862 and 1863.

	Years ended the		Increase.	Decrease.
	31st March 1862.	31st March 1863.		
	£	£	£	£
Deeds and other Instruments	1,336,152	1,396,358	60,206	—
Bills of Exchange and Promissory Notes.	549,759	574,984	25,225	—
Bankers' Notes - -	2,456	2,928	472	—
Composition for Bankers' Bills and Notes.	67,425	126,257	58,832	—
Receipts and Drafts - -	423,955	452,683	28,728	—
Probates of Wills and Letters of Administration and Testamentary Inventories.	1,307,307	1,325,359	18,052	—
Legacy and Succession Tax	2,226,350	2,374,436	108,086	—
Fire Insurances - -	1,534,842	1,580,637	45,795	—
Marine Insurances - -	335,198	366,608	31,410	—
Patent Medicines - -	44,270	44,002	3,732	—
Cards and Dice - -	13,637	9,162	—	4,475
Probate Court Fee Stamps -	109,199	118,728	9,529	—
Licences and Certificates -	246,646	237,849	—	8,797
Gold and Silver Plate Duty	57,064	58,647	1,583	—
Newspapers - - -	128,127	124,001	—	4,126
Law, Equity, Exchequer, and Chancery Fund (Ireland).	43,918	46,487	2,569	—
Admiralty Court Fee Stamps	9,616	9,862	246	—
Divorce and Matrimonial Causes Fee Stamps.	2,624	2,420	—	204
Patents for Inventions -	102,052	111,331	9,279	—
Land Registry Fee Stamps -	—	64	64	—
Total - - £	8,580,597	8,966,803	403,808	17,602

Net Increase - - £386,206

So large an increase—upwards of 20 per cent.– without the imposition of any fresh tax, may fairly be taken as an indication of general prosperity in the country.

The figures appear scarcely to require comment.

There were few alterations made in the Stamp laws last year. The duty on playing cards was reduced from 1*s.* to 3*d.* per pack, in the hope of suppressing the enormous evasion of the duty which notoriously prevailed, and at the same time an opportunity was afforded for amending the form in which the duty was levied. It was confidently asserted by some of the cardmakers, that the clandestine manufacture of cards was carried on to such an extent that one person alone who was engaged in the traffic, had owned to the sale of more unstamped packs in one year than the whole number which, according to our Returns, had been charged with duty in the same period, that is to say, upwards of 260,000. The duty, as formerly levied, was strictly a stamp duty, the ace of spades which bore the stamp being impressed at this office on paper which the cardmakers afterwards pasted on their cards. They received those aces on credit, the duty being exacted from time to time when they made up their packs for sale, at which time one of our officers attended to put on the wrappers, and take an account of the number.

There were many disadvantages connected with these arrangements, both to this department and to the cardmakers, of which we had long been aware, but one of the most formidable objections was for the first time disclosed to us when the alteration of duty was proposed. It appears that, from the mode in which the ace of spades was necessarily prepared at this office, that important card was always different from the rest of the pack, and that this difference, though slight, was, to those who were aware of it, readily perceptible by the touch, so that in fact this unfortunate duty, meant to be pro tanto a discouragement to gambling, was fostering the trade of the smuggler, and abetting the designs of the card-sharper.

The duty is now levied by means of a wrapper in which each pack must be enclosed, and which is prepared at this office and sold to the cardmakers as required.

SUMMARY of the Alterations made in the Stamp Duties in the Year 1862.

——	Duties.	Act.	Amount of Duty in the Year before the Alteration.
			£ s. d.
Cards - -	Duty reduced from 1*s.* to 3*d.* per pack, from 1 Sept. 1862.	- - -	13,615 0 0
Dice - -	Duty repealed - -	- - -	22 0 0
Licences -	To makers of playing cards or dice, Duty of 5*s.* repealed.	- - -	Cards 1 10 0 Dice 0 5 0
Do.	To persons who sell playing cards, viz.: If makers of playing cards. Duty of 1*l.* imposed. If not makers of playing cards. Duty of 2*s.* 6*d.* imposed.	25 V. c. 22.	
Licences to hawkers and pedlars (with one horse.)	Duty of 8*l.* reduced to 4*l.* (Great Britain.)		
Bonds or other security for foreign or colonial loans.	Same duty imposed as is chargeable on other bonds, from 3rd June 1862.		
Land registry fee stamps.	Duties at various rates imposed from 15 Oct. 1862 (England.)	25 & 26 Vict. c. 53.	

LAND AND ASSESSED TAXES.

NET RECEIPT in the Years ended March 31st 1862 and 1863.

	Year ended 31st March 1862.	Year ended 31st March 1863.	Increase.	Decrease.
	£	£	£	£
Land Tax - -	1,135,221	1,106,591	—	28,630
Inhabited Houses -	826,623	844,679	18,056	—
Servants - -	201,347	203,894	2,547	—
Carriages - -	332,749	340,106	7,357	—
Horses - -	368,825	373,729	4,904	—
Dogs - - -	196,527	199,966	3,439	—
Horse Dealers -	14,317	14,153	—	164
Hair Powder -	1,114	1,069	—	45
Armorial Bearings -	56,926	58,359	1,433	—
Additional 10 per cent. per Act 3 Vict. c. 17.	1,431	1,415	—	16
Net Receipt £	3,135,080	3,143,961	37,736	28,855
		Deduct Decrease -	28,855	
		Net Increase -	8,881	

Of all the taxes with which we are concerned the assessed taxes are those which give rise to the fewest questions of difficulty or importance. They are a good deal evaded, and we are consequently under the necessity of frequently exacting penalties for false returns. There is also a very large number of defaulters at each collection, and among them, as in the Income Tax, many from whom it is hopeless to expect payment. But it is seldom that any doubt is raised as to the correct interpretation of the law, and scarcely ever one which we ourselves consider it difficult to solve. In our annual Reports, therefore, we rarely have any observations to make upon this branch of the Revenue.

The unsatisfactory condition of the land tax in Scotland has already been brought under the notice of your Lordships and of the Chancellor of the Exchequer.

The only alteration which was made last year in the law relating to these taxes was that by which the surplus land tax (*i. e.* the amount collected beyond what is requisite to satisfy the quota for which the parish or place is liable) is applied to the redemption of an equivalent portion of it. This is a useful and proper provision, and

it is possible that in some places it may be made available for the early extinction of the tax: in Liverpool, for instance, where a rate of one farthing in the pound produces enough to cover the quota for 15 years.

PROPERTY AND INCOME TAX.

NET RECEIPT in the Years ended 31st March 1862 and 1863.

	Year ended 31st March 1862.	Year ended 31st March 1863.	Increase.	Decrease.
	£	£	£	£
Schedule A. -	4,943,192	4,953,266	10,074	—
„ B. -	575,817	579,548	3,731	—
„ C. -	1,004,135	1,039,978	35,843	
„ D. -	3,263,926	3,233,766	—	30,160
„ E. -	684,137	676,030	—	8,107
Net Receipt £	10,471,207	10,482,588	49,648	38,267
	Deduct decrease -		38,267	
	Net increase -		11,381	

The rates of Income Tax chargeable for the year 1862–3 were the same as for the previous year, viz.,—

9*d.* in the £ on incomes of 150*l.* and upwards, and 6*d.* in the £ on those between 100*l.* and 150*l.*

In the year 1861–2 there was a fresh assessment of property charged under Schedules A. and B., the previous assessment, speaking generally, having been continued since it was made in 1857. This fact must be borne in mind in comparing the amount of property charged under those Schedules with that in the preceding year, and the increase which appears on the accounts must not be taken as the addition made to the value of property between 1860 and 1861.

There is another caution which cannot be too frequently impressed upon those who reason from the figures in Income Tax Returns, and that is, that Schedule A. includes a very large amount of income derived from industrial enterprises. It is generally taken as applying

solely to land and houses; and even those who are well aware of its more extended area are apt to look upon it as distinguished from Schedule D. by the nature of the properties which contribute to it. But the fact is that, in addition to the assessments upon lands and houses, it includes those on mines, iron works, fisheries, gas works, canals, railways, and other concerns of a like nature, the profits from which would be much more properly classed, with those from other trading concerns, Schedule D.

The total amount of property and profits assessed under all the Schedules was—

	£
for 1861 - - -	351,745,000
for 1860 - - -	335,654,000
Increase - -	16,091,000

Of this increase, Schedule A. furnishes nearly 7,000,000*l.*, Schedule B. 2,210,000*l.*, and Schedule D. 4,633,000*l.*

But if we wish to draw any conclusions from these figures, we must look a little more closely into the constituent parts of Schedule A.

The following is the analysis of the increase.

	£			
Lands - -	1,982,000	being at the rate of	4·01	per cent.
Houses - -	3,976,000	„ „	7·28	„
Quarries - -	21,000	„ „	5·07	„
Mines - -	162,000	„ „	3·86	„
Canals - -	10,000	„ „	1·08	„
Gas works -	29,000	„ „	2·57	„
Other property and profits -	60,000	„ „	2·22	„
Railways -	851,000	„ „	6·46	„

With regard to Schedule B., we find the increase thus apportioned to the several parts of the kingdom.

	£
England - - -	1,717,000
Scotland - - -	329,000
Ireland - - - -	164,000

The following statement of the assessments under Schedule D. for the years 1860 and 1861 represents cor-

rectly the assessed profits of trade and professions in those years, the assessments being renewed annually.

——	1860.	1861.	Increase.
	£	£	£
England - - -	81,531,000	85,208,000	3,677,000
Scotland - - -	8,372,000	9,306,000	934,000
Ireland - - -	4,836,000	4,858,000	22,000
£	94,739,000	99,372,000	4,633,000

The principal places in which we find an increase under the Schedule are the following:—

ASSESSMENTS.

——	1860.	1861.	Increase.
	£	£	£
Stockton-on-Tees - -	158,000	187,000	29,000
Newcastle-on-Tyne -	573,000	626,000	53,000
Birkenhead - -	187,000	240,000	53,000
Hull - - - -	443,000	499,000	56,000
Salford - - -	489,000	557,000	68,000
Brighton - - -	524,000	608,000	84,000
Leeds - - -	1,140,000	1,239,000	99,000
Birmingham - -	1,604,000	1,713,000	109,000
Lambeth and Southwark -	2,021,000	2,133,000	112,000
Bradford - - -	982,000	1,101,000	119,000
London (City) - -	15,405,000	15,578,000	173,000
Liverpool - - -	5,294,000	5,524,000	230,000
Manchester - -	4,209,000	4,582,000	373,000
City of Westminster -	3,619,000	4,081,000	462,000

The very large increase in the City of Westminster, particularly when compared with that of the City of London, cannot fail to attract attention. We believe that it arises in a great measure from the more correct charges which have recently been made on the West-end tradesmen, and on persons making enormous profits by public entertainments and exhibitions. It is creditable to our officers, because the assessments have been raised without exciting remonstrance, and therefore, it may be assumed, without injustice or harshness. Probably there is room

for closer scrutiny of the returns in the City of London, which seems strangely below its proper rank as a contributor to the Income Tax.

The new assessment nnder Schedules A. and B. for the year 1861 is the seventh since the imposition of the tax in 1842, and on each of these occasions there has appeared a large increase in tbe amount of property brought under the operation of the tax. But it is in the period subsequent to 1853 that the rate of increase has been greatest, both in the value of realized property and in incomes from trades and professions.

NET AMOUNT of PROPERTY and PROFITS charged with Income Tax in Great Britain in 1842 and 1852, in which Years the area of taxation was limited to incomes of 150*l.* per annum and upwards.

——	1842–3.	1852–3.	Increase.	Decrease.
	£	£	£	£
Schedule A.	85,721,000	95,425,000	9,704,000	—
„ B.	11,412,000	10,419,000	—	993,000
„ C.	27,873,000	26,793,000	—	1,080,000
„ D.	57,663,000	58,645,000	982,000	—
„ E.	9,537,000	11,209,000	1,672,000	—
£	192,206,000	202,491,000	12,358,000	2,073,000
			2,073,000	
		Net increase	10,285,000	

NET AMOUNT of PROPERTY and PROFITS charged with Income Tax in Great Britain in 1853 and 1861, during which period the area of taxation extended to incomes of 100*l.* per annum.

——	1853.	1861.	Increase.
	£	£	£
Schedule A. -	102,473,000	125,463,000	22,990,000
„ B. -	13,368,000	15,549,000	2,181,000
„ C. -	25,965,000	27,943,000	1,978,000
„ D. -	74,594,000	89,013,000	14,419,000
„ E. -	13,386,000	18,869,000	5,483,000
£	229,786,000	276,837,000	47,051,000

It will be seen that in the first period, from 1842 to 1852, the increase in value was 11·33 per cent., and the average annual increase 1·13 per cent. But in the next

period the assessed value of property in 1861 was 22·43 per cent. higher than in 1853, the average annual increase being 2·80 per cent.

To compare 1842 with 1861 we must make a deduction of the amount charged in respect of incomes of under 150*l.* in the latter year, which were exempt in the former. Having done this, we find the increase in the period no less than 38,657,000*l.* or 31 per cent. on the assessment of 1842.

Looking to the composite nature of Schedule A., this statement would be useless without the following account of the proportions in which the various properties included in it contribute towards the result.

INCREASES.

	£				
Lands - -	4,968,000	being at the rate of		10·85	per cent.
Houses - -	19,397,000	„	„	50·4	„
Manors - -	39,000	„	„	25·65	„
Quarries - -	195,000	„	„	81·25	„
Mines - -	2,275,000	„	„	109·32	„
Iron works -	520,000	„	„	93·02	„
Fisheries -	17,000	„	„	28·81	„
Railways -	11,417,000	„	„	439·28	„
Gas works and other property and profits -	2,238,000	„	„	55·75	„

DECREASES.

	£				
Tithes not commuted	1,913,000	being at the rate of		97·60	per cent.
Canals - -	375,000	„	„	28·69	„
Fines - - -	121,000	„	„	37·81	„

With respect to Schedule D., it will be seen that the profits of trades and professions charged in 1852 were only 1·70 per cent. higher than those in 1842, the average annual increase being 0·17 per cent., but that the profits of 1861 exceeded those of 1853 by 19.33 per cent., the annual rate of increase in this last period being 2·42 per cent.

MISCELLANEOUS.

We have to deplore the loss to the Department of three of its most valued officers, in consequence of the retirement of Mr. Pressly and Mr. Dobson, and the death of Mr. Tilsley, the Assistant Solicitor.

They have all, in their several stations, rendered great services to the public, and it may be said of the two first

named that not the least of the benefits which they have conferred on this Department is the example and encouragement which they have given to those who enter it in its humblest ranks, and who have to depend solely upon their own exertions for any advancement out of the ordinary course. Mr. Pressly, beginning his career as the junior clerk in the Office of the Solicitor to the Board of Stamps, was called upon to fill a great variety of laborious and important posts in succession, and ultimately that of Chairman of this Board, simply because there was no other person whose services in those posts would have been so efficient as his; and Mr. Dobson in a similar way, starting as an Expectant of Excise, was for many years the person to whom the Board had recourse for advice and assistance in all matters of moment relating to that Revenue, and has finally retired, to our great loss, from the onerous but most honourable position of Secretary.

Your Lordships have done justice to the merits of both these gentlemen in the minutes awarding them their retiring allowances; and as such testimonials are at once the highest rewards to those who obtain them, and the best incitements to others to follow such examples, we give them all the publicity in our power by reprinting them in the Appendix to this Report.

Three vacancies have occurred during the year among the Special Commissioners of Income Tax, but we have recommended that one only should be supplied by a new appointment, Mr. Pressly having volunteered to attend to a portion of the business devolving upon those officers. There will thus be three Special Commissioners attached to this Office in future instead of four. The duties which were performed by the two Special Commissioners whose offices are suppressed will henceforth be undertaken by members of the Board (who are all *ex officio* Special Commissioners), with the valuable assistance of Mr. Pressly so long as he continues to afford it. We have every reason to expect that this will be practicable without interfering with the necessary daily sittings of the Board, but at all events we are prepared to make the experiment, and we shall not apply to your Lordships for further assistance unless the necessity for it is placed beyond doubt.

We have continued to pay the attention which we promised in our last Report to the arrangements for the distribution of stamps, and we have availed ourselves of

every opportunity which has been afforded by vacancies among the distributors to consider in what mode we could best provide in future for the districts over which they had presided.

In the Derby District we did not think it practicable to do more than to convert all the sub-distributors into distributors, receiving their supplies of stamps direct from this Office, and being under our immediate control. The saving in poundage thus effected amounts to 300*l.*, but the advantages of direct communication with all our agents for the sale of stamps are much more important than the mere reduction in expense.

The Brighton District has been vacant for some time. Its magnitude, embracing as it does the whole of the counties of Sussex and Surrey, makes it a good field for experiment, but at the same time it renders some caution necessary in dealing with it. We believe that we shall be able to make such arrangements that our Excise collector at Brighton will have no difficulty in acting as distributor for that town, the other places throughout the District being supplied with stamps from this Office. But upon this subject it will be our duty to report more fully to your Lordships at some future period.

There is, however, a much larger scheme for the distribution of stamps throughout the kingdom now under our consideration.

If we could be authorized by Parliament to dispense with the local collectors we should propose to combine the collection of taxes with that of the stamp duties, availing ourselves of the services of the officers both of Stamps and Excise, and we have little doubt that we should effect a saving approaching to 50,000*l.* a year in actual expenditure, besides making a great improvement in the conduct of the business.

It is far from being the least of the recommendations of the scheme, that we should not be obliged to displace the present holders of office as distributors and sub-distributors, and therefore should not be called upon to provide compensation;—a very serious consideration in a case where the emoluments of the officers amount to 60,000*l.* a year.

The scheme, however, depends entirely upon our obtaining the consent of Parliament to the transfer of the collection of taxes from the parish officers to the distributors. When we formerly proposed an alteration in the

system of collection, we combined it with a more important innovation in the making of the *Assessments* by officers appointed by the Crown. Even to that proposal a large number of the District Commissioners gave their assent, and among the dissentients there were many who were careful to explain that if the question had been confined to the mode of *collection* they would have given their approval.

We have therefore some reason to expect that the scheme which we have indicated, if submitted to Parliament, might be favourably entertained, and it will be our duty to bring it under your Lordships consideration.

Your Lordships will at the same time have to weigh against our proposals those of the Postmaster General for undertaking by means of his officers the distribution of stamps throughout the kingdom. The Report from that Department, which has been referred to us, goes very fully into the details of the plan by which the officers who have suggested it think that their object may be effected, and it will receive at our hands that consideration which the importance of the subject demands.

We hope to be shortly in a position to report to your Lordships our opinions upon the proposals on which the scheme is based, but we have little expectation of reconciling them with that amount of protection which we consider essential for the security of the Revenue.

We have the honour to be
Your Lordships most obedient humble servants,

W. H. Stephenson.
C. J. Herries.
Alfred Montgomery.
Henry Roberts.
Alex. Duff Gordon.
James Disraeli.

Inland Revenue Office,
11th July 1863.

APPENDIX.

MR. PRESSLY'S RETIREMENT.

TREASURY MINUTE, dated 3d December 1862.

THE Chancellor of the Exchequer submits to the Board Mr. Pressly's letter of the 27th, in which he expresses his desire to retire at nearly 69 years of age, and after more than 44½ years of public service, from the chairmanship of the Board of Inland Revenue.

The services of Mr. Pressly require no detailed comment, it suffices to say that they have been marked during this long term of years by an amount of devotion, judgment, knowledge, and ability combined, which in the opinion of the Chancellor of the Exchequer, entitles him to the warm acknowledgments of the department immediately and most largely cognizant of his merits and exertions. For a period now of considerable duration Mr. Pressly has held offices of great responsibility, and since the death of Mr. Wood he has been the active and indefatigable head of a Revenue department, exceeding every other in the extent, diversity, and arduous character of its duties.

Nor have the functions of the heads of that department been confined particularly during the last twenty years to conducting its regular business, of itself no simple task. These have been years of extended revision and reform in the laws which the department was appointed to administer, combined with reduction, consolidation, and re-organization of establishments, so that it is uncertain, whether even in the office he has held, labours equally arduous with those of Mr. Pressly are likely hereafter to recur.

Under such circumstances, the Chancellor of the Exchequer submits to the Board that this is an occasion suitable for the exercise of the full powers conferred upon them by Parliament (22 Vict. cap. 26, sec. 9.), and that a pension of 2,000*l.* per annum, the full amount of his salary should be accorded to Mr. Pressly.

The Chancellor of the Exchequer has the pleasure of apprising the Board that Mr. Pressly, acting in the spirit by which he has ever been distinguished, has made known to the Chancellor of the Exchequer his desire to continue to discharge in the metropolis the duties of Special Commissioner of Income Tax. This offer the Chancellor of the Exchequer has accepted with great satisfaction, not only or mainly because of the saving which it will cause in that branch of the department ; but of the weight and credit which will thus be given to the administration of an important part of the Revenue law.

My Lords read Mr. Pressly's letter resigning his appointment of chairman to the Board of Inland Revenue together with the foregoing memorandum of the Chancellor of the Exchequer and fully concurring with the Chancellor of the Exchequer's recommendation, they are pleased under the powers given them by the 9th section of the Superannuation Act, 1859, to award Mr. Pressly a special retired allowance of 2,000*l.* a year.

Let a copy of Mr. Pressly's letter and of this minute be laid before Parliament. Let a copy of the minute be also forwarded to the Commissioners of Inland Revenue for their information.

MR. DOBSON'S RETIREMENT.

TREASURY MINUTE, dated 9th July 1863.

MY LORDS have under consideration a letter from the Commissioners of Inland Revenue, dated the 5th ult., reporting that Mr. Dobson, Secretary to the Excise branch of their department, has requested leave to retire on a superannuation allowance, being in the 66th year of his age and finding the duties of his office too onerous for his strength.

The Commissioners state that they would but inadequately acknowledge the services of one of the most valuable public servants that has ever been employed in the Revenue of Excise, and very imperfectly convey an impression of their estimation of labours which have conferred so much credit upon that department, if they confined their observations to the ordinary form of certificate.

The Commissioners then proceed to enumerate some of the most important services which Mr. Dobson has rendered, amongst which are the discovery, in conjunction with Mr. Phillips, of the method of testing the original gravities of beer, the substitution of duty-free malt in distilleries in the room of the partial and dangerous system of malt drawback, a measure which has proved equally beneficial to the trade and the Revenue, and state that for the last ten or twelve years all the material improvements (and they have been many and important) in the regulations for levying the duty on spirits have been chiefly due to his advocacy or invention.

The Commissioners conclude by stating that "for the existing harmony between themselves and the representatives of the principal trades subject to the Excise laws they are very largely indebted to Mr. Dobson, and they feel that they cannot too strongly recommend to the consideration of this Board, one who during his long career has laboured so constantly and so efficiently in the service of the public."

My Lords have upon many occasions had the satisfaction of becoming acquainted with Mr. Dobson's merits and ability, and they consider that they are only doing an act of justice to that gentleman in submitting his case to Parliament for the grant of a special retiring allowance.

Mr. Dobson has served for forty years and three months, his salary is 1,200*l.* per annum, and the pension, which, in the ordinary course, would be granted under the regulations laid down in the minute of 14th June 1859, would be nine-twelfths of his salary, or 900*l.* per annum. My Lords, however, having reference to his special services as brought under their notice by the Commissioners and within their Lordships own cognizance, are pleased under the powers given them by the 9th section of the Act 22nd Vict. cap. 26, to award Mr. Dobson a special retiring allowance of 1,010*l.* a year.

Let a copy of this minute be laid before Parliament.

An Account of the Gross Receipt of the Duties of Excise in the Years 1853, 1854, 1855, 1856, 1857, 1858, 1859, 1860, 1861, and 1862.

	1853.	1854. Ended Mar. 31, 1855.	1855. Ended Mar. 31, 1856.	1856. Ended Mar. 31, 1857.	1857. Ended Mar. 31, 1858.	1858. Ended Mar. 31, 1859.	1859. Ended Mar. 31, 1860.	1860. Ended Mar. 31, 1861.	1861. Ended Mar. 31, 1862.	1862. Ended Mar. 31, 1863.
ENGLAND.	£	£	£	£	£	£	£	£	£	£
Chicory	—	—	—	—	—	—	—	357	2,317	3,010
Game Licences	—	—	—	—	—	—	—	106,324	117,685	106,826
Hackney Carriages	72,491	63,468	69,663	74,429	80,153	82,129	86,203	87,812	91,375	97,692
Licences	1,039,523	1,159,651	1,152,427	1,158,178	1,172,860	1,183,631	1,206,908	1,233,140	1,239,138	1,490,888
Malt	4,899,122	5,608,563	6,293,516	6,286,554	5,091,595	5,126,968	6,269,326	5,835,069	5,459,749	5,075,495
Race Horses	-	-	-	-	5,224	5,771	6,233	6,245	6,957	6,422
Railways	281,499	285,864	298,591	306,345	320,091	310,854	329,744	337,079	342,145	353,159
Stage Carriages	188,028	160,695	125,299	106,272	109,645	115,579	118,102	118,470	116,313	123,513
Spirits, Home-made	3,550,763	3,492,770	3,437,889	3,706,632	4,014,411	4,073,452	4,340,197	4,462,804	4,444,610	4,436,666
Sugar used in Brewing	628	5,714	3,059	943	—	—	—	47	—	—
Sugar, Home-made	—	—	—	—	—	—	—	—	—	89
	10,032,054	10,776,725	11,378,444	11,639,353	10,793,979	10,898,384	12,356,713	12,187,347	11,820,289	11,693,760
Hops	447,552	276,671	93,599	725,769	489,008	416,478	462,881	588,658	223,296	3,099
Paper	853,917	848,211	831,553	929,432	920,934	945,036	1,077,726	1,091,739	587,147	—
Post-Horse Duty	117,482	—	—	—	—	—	—	—	—	—
Soap	594,349	—	—	—	—	—	—	—	—	—
TOTAL	12,045,354	11,901,607	12,303,596	13,294,554	12,203,921	12,259,898	13,897,320	13,867,744	12,630,732	11,696,859
SCOTLAND.										
Game Licences	—	—	—	—	—	—	—	12,553	13,147	11,983
Licences	93,049	138,627	131,285	129,555	127,805	127,220	129,683	131,771	132,882	143,976
Malt	592,635	672,253	401,211	183,457	167,542	189,986	240,234	222,145	232,661	227,123
Railways	21,887	23,330	25,199	27,718	28,520	28,715	29,468	29,209	30,032	29,898
Stage Carriages	14,786	12,906	9,818	8,535	8,943	9,437	9,571	9,499	9,244	9,085
Spirits, Home-made	2,011,406	2,349,095	2,539,117	2,911,796	2,807,969	2,750,394	2,972,642	2,754,289	3,056,516	3,147,136
Sugar used in Brewing	83	425	249	116	—	—	—	—	—	—
	2,733,846	3,196,636	3,106,879	3,261,177	3,140,779	3,105,752	3,381,598	3,159,466	3,474,482	3,596,201
Paper	242,501	246,699	243,392	263,391	271,662	284,600	317,592	310,960	182,780	—
Post-Horse Duty	16,238	—	—	—	—	—	—	—	—	—
Soap	52,886	—	—	—	—	—	—	—	—	—
TOTAL	3,045,471	3,443,335	3,350,271	3,524,568	3,412,441	3,390,352	3,699,190	3,470,426	3,657,262	3,569,201
IRELAND.										
Game Certificates	10,949	10,681	10,348	11,069	11,500	12,228	13,047	11,029	10,152	9,636
Licences	112,105	115,699	117,379	121,719	124,447	126,041	127,984	129,020	129,895	144,824
Malt	211,498	276,078	281,421	240,226	232,869	275,670	342,898	325,758	337,378	278,063
Spirits, Home-made	1,482,309	1,836,117	2,221,010	2,514,173	2,458,583	2,364,996	2,687,352	2,269,618	2,464,250	2,292,479
Sugar, ditto	769	375	—	548	—	—	—	—	—	—
Sugar used in Brewing	31	143	226	283	—	—	—	5	—	—
	1,817,661	2,239,093	2,630,384	2,888,018	2,827,399	2,778,935	3,171,281	2,735,430	2,941,665	2,725,002
Paper	51,698	50,663	48,617	51,320	52,127	51,387	55,936	60,389	29,991	—
TOTAL	1,869,359	2,289,756	2,679,001	2,939,338	2,879,526	2,830,322	3,227,217	2,795,819	2,971,656	2,725,002

United Kingdom.											
Chicory	—	—	—	—	—	—	—	—	—	—	—
Game Certificates and Licences	10,949	10,681	10,348	11,069	11,500	12,228	13,047	357	2,317	3,010	
Hackney Carriages	72,491	63,468	69,663	74,429	80,153	82,129	86,203	129,906	140,984	128,445	
Licences	1,244,677	1,413,977	1,401,091	1,409,452	1,425,112	1,436,892	1,464,575	87,812	91,375	97,692	
Malt	5,703,255	6,556,894	6,976,148	6,710,237	5,492,006	5,592,624	6,852,458	1,493,931	1,501,904	1,779,688	
Race Horses	—	—	—	—	5,224	5,771	6,233	6,382,972	6,029,788	5,580,681	
Railways	303,386	309,194	323,790	334,063	348,611	339,569	359,212	6,245	6,957	6,422	
Stage Carriages	202,814	173,601	133,117	114,807	118,588	125,016	127,673	366,288	372,178	383,057	
Spirits, Home made	7,044,478	7,677,982	8,198,016	9,132,601	9,280,963	9,188,842	10,000,191	127,969	125,557	132,598	
Sugar, ditto	769	375	—	548	—	—	—	9,486,711	9,965,376	9,876,281	
Sugar used in Brewing	742	6,282	3,534	1,342	—	—	—	—	—	89	
Hops	14,583,561	16,212,454	17,115,707	17,788,548	16,762,157	16,783,071	18,909,592	52	—	—	
Paper	447,552	276,671	93,599	725,769	489,008	416,478	462,881	18,082,242	18,236,436	17,987,963	
Post-Horse Duty	1,148,116	1,145,573	1,123,562	1,244,143	1,244,723	1,281,023	1,451,254	588,658	223,296	3,099	
Soap	133,720	—	—	—	—	—	—	1,463,088	799,918	—	
	647,235	—	—	—	—	—	—	—	—	—	
Total	16,960,184	17,634,698	18,332,868	19,758,460	18,495,888	18,480,572	20,823,727	20,133,989	19,259,650	17,991,062	

Alterations in the Rates of Duties, &c.

1853:—Hackney Carriage Duty (London) reduced from 10*s.* to 7*s.* per week; or 6*s.* if not used on Sundays, from July 10, 1853.
Hackney Carriage Licences (London) reduced from 5*l.* perpetual to 1*l.* per annum, from August 20, 1853.
Licences for the Sale of Beer and Spirits by Retail in Scotland, altered, and Wine Licence extended to Grocers, from October 10, 1853.
Licences to let Horses for Hire substituted for Post-Horse Duty in Great Britain, at various rates, from October 10, 1853.
Spirits—Scotland—Duty increased from 3*s.* 8*d.* to 4*s.* 8*d.* per gallon, from April 21, 1853.
Spirits—Ireland—Duty increased from 2*s.* 8*d.* to 3*s.* 4*d.* per gallon, from April 21, 1853.
Countervailing Duties on Medicated Spirits, Sweets or Made Wines, altered accordingly.
Spirits from the Channel Islands, imported into Scotland or Ireland, increased from 4*s.* 10*d.* to 5*s.* 10*d.*, Scotland; from 3*s.* 10*d.* to 4*s.* 6*d.*, Ireland; from April 21, 1853.
Post Horse Duty repealed, from October 10, 1853.
Soap Duty repealed, from July 5, 1853.

1854:—Malt, from Barley, increased from 2*s.* 7*d.* and 5 per cent. to 4*s.* per bushel.
Malt, from Bere or Bigg, increased from 2*s.* and 5 per cent. to 3*s.* 1*d.* per bushel, from May 8, 1854. Additional Duty on Stock on hand.
Spirits—Scotland—increased 1*s.* per gallon, from May 8, 1854, and further increase of 4*d.* from May 26.
Spirits—Ireland—increased 8*d.* per gallon, from May 8, 1854.
Sugar, Home made, increased various rates, from May 26, 1854.
Sugar used in Brewing, increased to 6*s.* 6*d.* per cwt., from July 6, 1854.
Licence to Brewers using Sugar, 1*l.* per annum, from July 6, 1854.

1855:—Spirits—Scotland—increased 1*s.* 10*d.* per gallon, from April 20, 1855; and further increased 2*d.* per gallon, from October 1, 1855.
Spirits—Ireland—increased 2*s.* per gallon, from April 20, 1855; and further increased 2*d.* per gallon, from October 1, 1855.
Spirits—England—increased 2*d.* per gallon, from October 1, 1855.
Stage Carriage Duty, reduced from 1½*d.* to 1*d.* per mile, from July 1, 1855.
Stage Carriage Duty, Supplementary Licences reduced from 5*s.* to 1*s.* each, from July 1, 1855.
Sugar, Home made, Duties increased various rates, from April 20, 1855.
Sugar used in Brewing, reduced from 6*s.* 6*d.* to 3*s.* 9*d.* per cwt. from April 20, 1855.
Licence Duty of 10*l.* 10*s.* to Makers of Methylated Spirits imposed, from October 1, 1855.

Alterations in the Rates of Duties, &c.—*continued.*

1856:—Malt War Duty, repealed from July 5, 1856, viz.:—from Barley, 1*s.* 3½*d.* per bushel; from Bere or Bigg, 1*s.* 1*d.* per bushel.
Sugar used in Brewing, 3*s.* 9*d.* per cwt., ceased July 5, 1856; to revive, April 5, 1858.

1857:—Race-Horse Duty transferred from Assessed Taxes, from April 5, 1857.

1858:—Spirits—Ireland—duty increased 1*s.* 10*d.* per gallon, from April 19, 1858.
Sugar used in Brewing, the revival of this Duty deferred until the 1st April, 1860, per Act 21st Vict., c. 15.

1859:—Spirits—United Kingdom—duty increased 1*d.* per gallon from 29th February, 1860.

1860:—Licences—England and Ireland—to keep Refreshment Houses, and to Retail Foreign Wine, at various rates, imposed from July 1, 1860.
Spirits—United Kingdom—Duty increased 1*s.* 11*d.* per gallon, from July 17, 1860.
Game Licences—Great Britain—Transferred from Assessed Taxes to Excise, August 13, 1860, and rates of duty altered.
Chicory—United Kingdom—Duty of 3*s.* per cwt. imposed from August 28, 1860.
Licences—United Kingdom—To Dealers in Sweets or made Wines, 5*l.* 5*s.* imposed from August 28, 1860.
Hops—Great Britain—Duty reduced from 2*d.* and 5 per cent. to 1½*d.* per lb., from August 28, 1860.
The revival of the duty on Sugar used in brewing further deferred until April 1, 1861.

1861:—Paper duty repealed from September 30, 1861.
Chicory Duty increased on April 1, 1861, 2*s.* 6*d.* per cwt., and on June 12, 3*s.* per cwt.
Licences to Dealers in Spirits to sell Spirits in quantities not less than one reputed quart bottle, 3*l.* 3*s.*
Licences to Sellers of Table Beer at a price not exceeding 1½*d.* per quart, 5*s.*, imposed June 28, 1861.
Licences to Retailers of Methylated Spirits, 2*l.* 2*s.*, imposed 6 August 1861.
The revival of the Duty on Sugar used in Brewing, further deferred until July 1, 1862.

1862:—Hop Duty repealed from June 3, 1862.
Chicory Duty increased on April 1, 1862, from 8*s.* 6*d.* to 11*s.* per cwt.
Brewers' Licences increased from October, 1862, and mode of rating altered.
Victuallers' Occasional Licences imposed, 5*s.*, June 3, 1862.
The revival of the Duty on Sugar used in Brewing, further deferred until July 1, 1863.

Inland Revenue (Stamps).

An Account of the Gross Receipt of the Duties of Stamps in the Years 1853, 1854, 1855, 1856, 1857, 1858, 1859, 1860, 1861, and 1862.

	1853.	1854. Ended Mar. 31, 1855.	1855. Ended Mar. 31, 1856.	1856. Ended Mar. 31, 1857.	1857. Ended Mar. 31, 1858.	1858. Ended Mar. 31, 1859.	1859. Ended Mar. 31, 1860.	1860. Ended Mar. 31, 1861.	1861. Ended Mar. 31, 1862.	1862. Ended Mar. 31, 1863.
England.	£	£	£	£	£	£	£	£	£	£
Deeds and other Instruments	1,168,668	1,003,721	969,145	1,061,550	1,051,365	1,054,445	1,079,496	1,138,985	1,157,116	1,209,320
Probates of Wills and Letters of Administration	1,011,969	1,066,798	1,078,100	1,087,294	1,102,519	1,156,991	1,132,200	1,192,979	1,206,292	1,218,358
Bills of Exchange	449,566	479,055	366,356	432,942	437,842	390,003	429,272	490,195	464,994	483,401
Bankers' Notes and Composition for Bankers' Bills and Notes	39,080	35,658	35,099	35,090	35,687	33,635	33,889	31,894	30,899	91,720
Receipts (and Drafts from October 10, 1854)	175,781	204,255	231,715	247,206	247,575	376,648	343,442	377,366	363,622	391,122
Marine Insurances	254,413	272,564	301,523	299,282	293,552	266,798	305,074	309,558	321,045	351,250
Licences and Certificates	156,313	155,316	156,709	163,635	170,847	173,361	175,352	174,846	200,637	191,807
Newspapers and Supplements	353,072	411,665	208,148	122,242	117,541	109,269	105,182	99,923	94,499	92,469
Medicine	41,743	35,108	39,758	45,993	42,987	42,721	45,281	46,329	45,856	49,718
Legacies (and Succession Tax from May 19, 1853)	1,226,946	1,325,183	1,482,439	1,587,251	1,614,449	1,895,295	1,799,834	1,862,786	1,951,367	2,043,183
Fire Insurances	1,141,347	1,188,618	1,205,407	1,243,341	1,269,120	1,311,636	1,334,282	1,375,798	1,412,079	1,454,484
Gold and Silver Plate	79,336	79,257	70,596	74,176	71,625	63,812	70,456	75,361	62,818	64,778
Cards and Dice	12,856	12,831	12,328	14,575	13,634	15,046	15,256	14,533	13,637	9,269
Probate Court Fee Stamps	—	—	—	—	15,015	50,682	49,472	50,272	98,078	106,988
Divorce and Matrimonial Causes Fee Stamps	—	—	—	—	196	2,221	2,557	2,619	2,664	2,440
Admiralty Court Fee Stamps	—	—	8,357	5,376	5,303	6,096	6,578	9,025	9,616	9,862
Patents for Inventions	54,611	51,861	81,105	90,869	82,080	83,794	102,467	104,758	102,052	111,331
Land Registry Fee Stamps	—	—	—	—	—	—	—	—	—	64
	6,165,701	6,321,890	6,246,785	6,510,912	6,571,337	7,032,453	7,030,080	7,357,227	7,537,271	7,881,564
Advertisements	124,377	110	—	—	—	—	—	—	—	—
Total	6,290,078	6,322,000	6,246,785	6,510,912	6,571,337	7,032,453	7,030,080	7,357,227	7,537,271	7,881,564
Scotland.										
Deeds and other Instruments	120,489	107,188	100,397	109,558	121,870	124,323	119,606	110,799	105,483	113,692
Probates of Wills and Letters of Administration	80,630	96,359	90,239	81,669	89,751	97,687	118,826	119,439	130,818	136,007
Bills of Exchange	94,532	86,037	55,108	61,890	63,078	52,776	57,965	61,170	58,889	58,904
Bankers' Notes and Composition for Bankers' Bills and Notes	12,289	6,377	6,482	10,828	10,728	11,434	13,718	15,588	16,265	16,782
Receipts (and Drafts from October 10, 1854)	19,723	24,808	29,464	31,084	31,877	36,716	38,578	49,503	44,277	46,947
Marine Insurances	16,226	19,438	21,978	25,506	25,173	19,577	19,379	18,251	17,145	18,713
Licences and Certificates	20,591	21,811	25,299	29,259	31,013	30,219	29,079	29,006	30,655	30,858
Newspapers and Supplements	33,326	38,828	25,877	19,411	18,958	19,367	19,100	18,112	17,662	16,485
Medicine	329	312	259	423	316	370	343	444	381	399
Legacies (and Succession Tax from May 19, 1853)	87,787	133,119	139,692	205,948	136,108	170,991	178,957	189,529	215,187	211,685
Fire Insurances	71,600	58,839	79,502	83,075	89,536	93,183	98,179	107,295	119,106	124,250
Gold and Silver Plate	2,508	2,724	2,369	2,713	2,794	2,540	2,451	2,269	1,858	1,745
	560,030	596,340	576,666	661,364	621,202	659,188	696,181	721,405	757,726	776,467
Advertisements	16,744	—	—	—	—	—	—	—	—	—
Total	576,774	596,340	576,666	661,364	621,202	659,188	696,181	721,405	757,726	776,467
Ireland.										
Deeds and other Instruments	90,088	82,765	81,885	85,604	87,928	91,313	89,406	86,401	82,249	82,954
Probates of Wills and Letters of Administration	70,002	72,176	76,735	72,044	78,643	83,411	82,180	82,396	82,056	88,658
Bills of Exchange	71,214	52,566	27,179	30,306	31,400	32,406	34,092	38,658	40,611	41,304
Bankers' Notes and Composition for Bankers' Bills and Notes	20,970	22,423	22,293	24,189	24,333	22,704	25,213	24,731	22,716	20,683
Receipts (and Drafts from Oct. 10, 1854)	19,698	16,305	20,668	23,869	23,172	30,210	29,415	35,685	31,546	32,654
Marine Insurances	903	1,386	891	901	794	696	1,255	926	853	684
Licences and Certificates	20,065	21,316	19,492	15,969	15,918	14,920	16,025	15,547	15,495	15,305
Newspapers	34,479	37,517	29,009	22,449	22,492	22,554	22,967	21,368	21,225	20,009
Legacies (and Succession Tax, from May 19, 1853)	69,189	72,541	90,054	87,789	114,168	145,536	151,230	117,265	111,170	133,639
Fire Insurances	56,479	58,557	59,249	62,559	65,127	67,619	71,277	76,744	80,496	80,942
Gold and Silver Plate	1,059	1,028	1,069	1,370	1,271	1,369	1,245	1,249	843	831
Probate Court Fee Stamps	—	—	—	—	1,569	6,727	7,525	7,539	11,953	12,567
Law, Equity, Exchequer, and Chancery Fund	48,055	38,791	38,775	35,883	35,688	36,236	34,658	38,873	44,177	46,785

Advertisements	502,201	477,376	467,899	462,932	502,503	555,701	566,488	547,382	545,390	577,015
	10,398	—	—	—	—	—	—	—	—	—
TOTAL	512,599	477,376	467,899	462,932	502,503	555,701	566,488	547,382	545,390	577,015
UNITED KINGDOM.										
Deeds and other Instruments	1,379,245	1,193,674	1,151,427	1,256,712	1,261,163	1,270,081	1,288,508	1,336,185	1,344,848	1,405,966
Probates of Wills and Letters of Administration	1,162,601	1,235,333	1,245,074	1,241,007	1,270,913	1,338,089	1,333,206	1,394,814	1,419,106	1,443,023
Bills of Exchange	615,312	617,658	448,643	525,138	532,320	475,185	521,329	590,023	564,494	583,609
Bankers' Notes and Composition for Bankers' Bills and Notes	72,339	64,963	63,874	70,107	70,748	67,773	72,820	72,213	69,880	120,185
Receipts (and Drafts from Oct. 10, 1854)	215,202	245,368	281,847	302,249	302,624	443,574	411,435	462,554	439,445	470,723
Marine Insurances	271,542	293,388	324,392	325,689	319,519	218,500	325,708	328,735	339,043	370,647
Licences and Certificates	196,969	198,443	201,500	208,863	217,778	287,071	220,456	219,399	246,787	237,970
Newspapers and Supplements	420,877	488,010	263,034	164,102	158,991	151,190	147,249	139,403	133,386	128,963
Medicine	42,072	35,420	40,017	46,416	43,303	43,091	45,624	46,773	46,237	50,117
Legacies (and Succession Tax, from May 19, 1853)	1,383,922	1,530,843	1,712,785	1,880,988	1,864,725	2,211,822	2,130,021	2,169,580	2,277,724	2,388,507
Fire Insurances	1,269,426	1,306,014	1,344,158	1,388,375	1,423,783	1,472,443	1,503,738	1,559,837	1,611,681	1,659,676
Gold and Silver Plate	82,903	83,009	74,034	78,259	75,690	67,721	74,152	78,879	65,519	67,354
Cards and Dice	12,856	12,831	12,328	14,575	13,634	15,046	15,256	14,533	13,637	9,269
Probate Court Fee Stamps	—	—	—	—	16,584	57,409	56,997	57,811	110,031	119,555
Divorce and Matrimonial Causes Fee Stamps	—	—	—	—	196	2,221	2,557	2,619	2,664	2,440
Admiralty Court Fee Stamps	—	—	8,357	5,376	5,303	6,096	6,578	9,025	9,616	9,862
Patents for Inventions	54,611	51,861	81,105	90,869	82,080	83,794	102,457	104,758	102,052	111,331
Land Registry Fee Stamps	—	—	—	—	—	—	—	—	—	64
Law, Equity, Exchequer, and Chancery Fund	48,055	38,791	38,775	35,883	35,688	36,236	34,658	38,873	44,177	46,785
	—	—	—	—	—	—	—	—	—	—
	7,227,932	7,395,606	7,291,350	7,635,208	7,695,042	8,247,342	8,292,749	8,626,014	8,840,387	9,235,046
Advertisements	151,519	110	—	—	—	—	—	—	—	—
TOTAL	7,379,451	7,395,716	7,291,350	7,635,208	7,695,042	8,247,342	8,292,749	8,626,014	8,840,387	9,235,046

ALTERATIONS IN THE RATES OF DUTIES, &c.

1853:—Articles of Clerkships to Attorneys, &c. reduced from 120*l.* to 80*l.* from August 4, 1853.
Attorneys', Conveyancers', &c. Certificates, reduced from 12*l.* to 9*l.*, and from 8*l.* to 6*l.*, from August 4, 1853.
Apprenticeship and Clerkship Indentures, without a premium, reduced from 1*l.* 15*s.* to 2*s.* 6*d.*, from Oct. 10, 1853.
Debentures or Certificates for receipt of drawback altered from 5*s.* to various rates from Oct. 10, 1853.
Life Assurance Policies reduced various rates from Oct. 10, 1853.
Receipt Stamps—Duty reduced from various rates to 1*d.* from Oct. 10, 1853.
Supplements to Newspapers—Duty partially repealed from August 4, 1853.
Advertisement Duty repealed from August 4, 1853.
Draft or Orders for Money on Demand—Duty of 1*d.* imposed from Oct. 10, 1853.
Scrip Certificates—Stamp Duty of 1*d.* imposed from August 4, 1853.
Succession Tax—Legacy Duty on succession to real property imposed at various rates from May 19, 1853.
1854:—Stamps—Inland Bills of Exchange and Promissory Notes—Duties reduced from Oct. 10, 1854.
Foreign Bills of Exchange—New Duties imposed at various rates from same date.
Pawnbrokers' Licences in Dublin reduced from 15*l.* to 7*l.* 10*s.* from Oct. 10, 1854.
1855:—Newspaper Stamps—Duty repealed, except for transmission by Post, from June 30, 1855.
Admiralty Court Fee Stamps, imposed August 7, 1854.
1857:—Probate Court Fee Stamps, and Divorce and Matrimonial Causes Fee Stamps, imposed from Jan. 11, 1858.
1858:—Draft or Order for Money drawn on a Banker (hitherto exempt) Stamp Duty of 1*d.* imposed from May 24, 1858.
Passport Stamps Duty reduced from 5*s.* to 6*d.* from June 14, 1858.
1859:—Probates of Wills and Letters of Administration—graduated stamp duty on, extended per Act 22 & 23 Vict. c. 36.
1860:—Agreements under hand only, relative to matter of the value of 5*l.* or upwards, reduced from 2*s.* 6*d.* to 6*d.*, from April 3, 1860.
Agreements for Leases not exceeding seven years, charged as Leases, from April 3, 1860.
Life Policies for any sum not exceeding 25*l.*—Duty reduced from 6*d.* to 3*d.* from August 28, 1860.
Power of Attorney for the sale of Government Stock, not exceeding in value 20*l.*, or the receipt of annual sums not exceeding 10*l.*—Duty reduced from 1*l.* to 5*s.* from April 3, 1860.
Dock Warrants—Duty of 3*d.* imposed from April 3, 1860.
Delivery Orders upon sale or transfer of Goods of the value of 40*s.* or upwards—Duty of 1*d.* imposed from April 3, 1860.
Certified Copy of Extracts from the Registers of Births, Baptisms, Marriages, Deaths, or Burials—Duty of 1*d.* imposed from April 3, 1860.
Cost Book Mines, on transfer of shares, &c.—Duty of 6*l.* imposed from April 3, 1860.

ALTERATIONS IN THE RATES OF DUTIES, &c.—*continued.*

Contract Notes for sale or purchase of Government or other Public Stocks, Shares, &c. of the value of 5*l.* or upwards—Duty of 1*d.* imposed from August 28, 1860.
Awards—New Duties (ad valorem) from 2*s.* 6*d.* to 35*s.*, in lieu of a fixed duty of 35*s.*, from August 28, 1860.
Foreign Promissory Notes for payment of money within the United Kingdom—The same duty as Inland Bills of Exchange for payment of money otherwise than on demand, from August 28, 1860.
Inland Promissory Notes exceeding 4,000*l.*, same Duty as Inland Bills.
Policies for Accidental Death, Personal Injury, or loss, or damage of Glass (except by Fire)—Duties from 1*d.* to 3*d.* imposed from August 28, 1860.
Inland Bills of Exchange—Duty of 2*l.* 5*s.* for any sum of money exceeding 4,000*l.* repealed, and an ad valorem duty of 10*s.* for every 1,000*l.* or fractional part thereof, imposed from April 3, 1860.
Foreign Bills of Exchange drawn in sets—Duty of 3*s.* 4*d.* imposed for each Bill of a set exceeding 4,000*l.* or fractional part thereof, from April 3, 1860.
Foreign Bills of Exchange on demand, drawn abroad, same duties imposed as on Bills payable after date, in lieu of the duty of 1*d.* from April 3, 1860.
Declaration in lieu of an Affidavit—Duty of 2*s.* 6*d.* imposed from April 3, 1860.
1861:—Foreign Bills of Exchange for the payment of money exceeding 500*l.* drawn out of the United Kingdom.—New Duty of 1*s.* for every 100*l.* imposed from June 28, 1861.
Leases of Furnished Houses for a term less than a year, or Agreements, &c., where the rent exceeds 25*l.*—Duty of 2*s.* 6*d.* imposed from June 28, 1861.
House Agents letting Furnished Houses exceeding the rent or value of 25*l.*—New Licence Duty imposed from July 5, 1861.
Hawkers' and Pedlars' Licences, Great Britain.—Duties reduced various rates from July 31, 1861.
Protests and other Notarial Acts—Duties altered to range from 1*d.* to 1*s.*, in lieu of from 2*s.* to 10*s.*, from August 6, 1861.
Proxy by Letter or Power of Attorney, to vote at any meeting of Proprietors, &c., of Institutions for purposes of Education or Charity—Duty reduced from 30*s.* to 6*d.* from August 6, 1861.
1862:—Cards—Duty reduced from 1*s.* to 3*d.* per pack, from September 1, 1862, per Act 25 Vict. c. 22.
Card Licences—To Makers of Cards or Dice, duty of 5*s.* repealed. Persons selling Playing Cards, if a maker, a duty of 1*l.* imposed; if not a maker, 2*s.* 6*d.*, per Act 25 Vict. c. 22.
Licences to Hawkers and Pedlars (with One Horse), duty of 8*l.* reduced to 4*l.* (Great Britain), per Act 25 Vict. c. 22.
Bonds or other Security for Foreign or Colonial Loans—Same duty imposed as is chargeable on other Bonds, from June 3, 1862, per Act 25 Vict. c. 22.
Land Registry Fee Stamps—Duties at various rates imposed from October 15, 1862 (England), per Act 25 & 26 Vict. c. 53.

Inland Revenue (Taxes).

An Account of the Gross Receipt of Land and Assessed Taxes, and Property and Income Taxes, in the Years 1853, 1854, 1855, 1856, 1857, 1858, 1859, 1860, 1861, and 1862.

	1853.	1854. Ended Mar. 31, 1855.	1855. Ended Mar. 31, 1856.	1856. Ended Mar. 31, 1857.	1857. Ended Mar. 31, 1858.	1858. Ended Mar. 31, 1859.	1859. Ended Mar. 31, 1860.	1860. Ended Mar. 31, 1861.	1861. Ended Mar. 31, 1862.	1862. Ended Mar. 31, 1863.
England.	£	£	£	£	£	£	£	£	£	£
Land Tax on Lands and Tenements	1,114,727	1,113,555	1,123,877	1,115,334	1,108,315	1,100,081	1,106,190	1,113,869	1,104,077	1,092,950
Schedule. Assessed Taxes.										
B. Inhabited Houses	651,747	602,282	679,939	683,525	700,531	713,899	744,789	769,867	772,641	788,471
C. Servants	190,578	173,805	168,487	171,479	173,447	176,204	180,933	184,692	183,772	186,210
D. Carriages	372,417	340,216	260,482	267,333	274,460	280,856	291,917	302,471	304,314	310,741
E. Horses for Riding, &c.	270,569	246,736	212,406	216,091	213,529	211,480	217,274	222,492	220,935	223,265
F. Other Horses and Mules	69,982	65,383	98,444	100,460	103,890	105,219	108,441	112,373	113,884	116,152
G. Dogs	147,278	151,071	188,291	181,524	175,265	171,944	173,702	177,669	176,641	179,691
H. Horse Dealers	9,947	9,403	12,192	12,167	11,466	12,067	12,649	12,303	12,583	12,640
I. Hair Powder	1,672	1,464	1,344	1,252	1,202	1,141	1,135	1,101	1,053	1,020
K. Armorial Bearings	65,260	59,948	49,327	48,046	48,367	48,654	50,344	52,094	51,871	53,116
L. Game Duties	108,314	113,259	114,252	114,255	118,697	128,065	134,060	3,669	—	—
Additional £10 per Cent., by 3 Vict. c. 17.	112,045	101,760	10,375	13,497	13,015	14,182	14,671	1,986	1,258	1,264
	3,114,536	2,978,882	2,919,416	2,924,963	2,942,184	2,963,792	3,036,105	2,954,586	2,943,029	2,965,520
Composition Duty	21,713	19,238	5,601	5,107	—	—	—	—	—	—
Land and Assessed Taxes	3,136,249	2,998,120	2,925,017	2,930,070	2,942,184	2,963,792	3,036,105	2,954,586	2,943,029	2,965,520
Property and Income Tax	5,316,349	8,971,618	12,879,533	13,841,806	10,115,443	5,818,659	8,246,494	9,492,963	9,071,428	9,111,943
Total	8,452,598	11,969,738	15,804,550	16,771,876	13,057,627	8,782,451	11,282,599	12,447,549	12,014,457	12,077,463
Scotland.										
Land Tax on Lands and Tenements	35,675	45,756	37,324	38,010	38,683	35,596	35,296	35,455	35,055	35,189
Schedule. Assessed Taxes.										
B. Inhabited Houses	41,989	48,255	49,030	45,001	53,682	50,042	52,121	53,117	54,089	56,286
C. Servants	15,580	21,040	17,411	16,490	19,355	17,193	17,364	17,458	17,679	17,781
D. Carriages	27,234	34,374	23,482	22,703	26,209	25,906	27,417	27,819	28,578	29,492
E. Horses for Riding, &c.	18,409	23,614	19,278	18,212	20,899	19,137	19,715	19,996	20,241	20,397
F. Other Horses and Mules	7,527	8,864	10,902	10,750	12,766	12,600	13,256	13,450	13,867	14,005
G. Dogs	14,633	16,639	20,703	19,280	22,386	19,825	19,969	19,869	19,975	20,304
H. Horse Dealers	1,385	1,481	1,631	1,612	1,752	1,690	1,490	1,821	1,734	1,513
I. Hair Powder	49	71	61	62	64	58	56	56	63	52
K. Armorial Bearings	4,645	6,081	4,442	4,490	5,142	4,929	5,067	5,044	5,139	5,274
L. Game Duties	10,298	11,864	11,112	10,824	11,289	11,177	11,911	83	—	—
Additional £10 per Cent., by 3 Vict. c. 17.	9,529	12,182	1,541	1,344	1,305	1,117	1,340	—	173	151
	186,953	230,221	196,917	188,778	213,532	199,270	205,002	194,168	196,593	200,444
Composition Duty	11,736	886	230	222	—	—	—	—	—	—
Land and Assessed Taxes	198,689	231,107	197,147	189,000	213,532	199,270	205,002	194,168	196,593	200,444
Property and Income Tax	472,666	1,227,761	1,344,367	1,319,476	755,522	456,698	810,718	912,238	876,074	894,613
Total	671,355	1,458,868	1,541,514	1,508,476	969,054	655,968	1,015,720	1,106,406	1,072,667	1,095,057

IRELAND.										
Property and Income Tax	27,975	832,455	1,179,001	1,223,212	896,341	536,875	732,271	753,682	740,499	703,322
GREAT BRITAIN.										
Land Tax on Lands and Tenements	1,150,402	1,159,311	1,161,201	1,153,314	1,146,998	1,135,677	1,141,486	1,149,324	1,139,132	1,128,139
Schedule. Assessed Taxes.										
B. Inhabited Houses	693,736	650,537	728,969	728,526	754,213	763,941	796,910	822,984	826,730	844,757
C. Servants	206,158	194,845	185,898	187,969	192,802	193,397	198,297	202,150	201,451	203,991
D. Carriages	399,651	374,590	283,964	290,036	300,669	306,762	319,334	330,290	332,892	340,233
E. Horses for Riding, &c.	288,978	270,350	231,684	234,303	234,428	230,617	236,989	242,488	241,176	243,662
F. Other Horses and Mules	77,509	74,247	109,346	111,210	116,656	117,819	121,697	125,823	127,751	130,157
G. Dogs	161,911	167,710	208,994	200,804	197,651	191,769	193,671	197,538	196,616	199,995
H. Horse Dealers	11,332	10,884	13,823	13,779	13,218	13,757	14,139	14,124	14,317	14,153
I. Hair Powder	1,721	1,535	1,405	1,314	1,266	1,199	1,191	1,157	1,116	1,072
K. Armorial Bearings	69,905	66,029	53,769	52,536	53,509	53,583	55,411	57,138	57,010	58,390
L. Game Duties	118,612	125,123	125,364	125,079	129,086	139,242	145,971	3,752	—	—
Additional 10*l.* per Cent., by 3 Vict. c. 17.	121,574	113,942	11,916	14,841	14,320	15,299	16,011	1,986	1,431	1,415
Composition Duty	3,301,489	3,209,103	3,116,333	3,113,741	3,155,716	3,163,062	3,241,107	3,148,754	3,139,622	3,165,964
Land and Assessed Taxes	33,449	20,124	5,831	5,329	—	—	—	—	—	—
UNITED KINGDOM.	3,334,938	3,229,227	3,122,164	3,119,070	3,155,716	3,163,062	3,241,107	3,148,754	3,139,622	3,165,964
*Property and Income Tax	5,816,990	11,031,834	15,402,901	16,384,494	11,767,306	6,812,232	9,789,483	11,158,883	10,688,001	10,709,878
TOTAL	9,151,928	14,261,061	18,525,065	19,503,564	14,923,022	9,975,294	13,030,590	14,307,637	13,827,623	13,875,842

ALTERATIONS IN THE RATES OF DUTIES, &c.

1853:—Property and Income Tax continued; and extended at 5*d.* in the pound to Incomes between 100*l.* and 150*l.* a year from April 5, 1853.
Property and Income Tax extended to Ireland from April 5, 1853.

1854:—Land and Assessed Taxes (except Inhabited House Tax).—Former Rates repealed and new Rates imposed from April 5, 1854.
Property and Income Tax doubled from April 5, 1854.

1855:—Property and Income Tax increased on Incomes of 150*l.* and upwards, 2*d.* in the pound.
And on Incomes between 100*l.* and 150*l.*, 1½*d.* in the pound, from April 5, 1855.

1857:—Property and Income Tax reduced as follows:—
Incomes of 150*l.* and upwards, from 16*d.* to 7*d.* in the pound.
Incomes between 100*l.* and 150*l.*, from 11½*d.* to 5*d.* in the pound, from April 5, 1857.
Tax on Race-Horses transferred to the Excise Revenue from April 5, 1857.
Composition Duty ceased, per Act 16 & 17 Vict. c. 90.

1858:—Property and Income Tax reduced on Incomes of 150*l.* a year and upwards to 5*d.* in the pound, from April 5, 1858.

1859:—Property and Income Tax. In addition to the rate of 5*d.* in the £ on all Incomes above 100*l.* a year, further rates imposed from April 5, 1859, per Act 22 and 23 Vict. cap. 18,—viz. 4*d.* in the pound on incomes of 150*l.* a year and upwards, 1¾*d.* in the pound on incomes between 100*l.* and 150*l.* a year.

1860:—Game Certificates. Duties transferred to the Excise Revenue from August 13, 1860, per Act 23 & 24 Vic. c. 90.
Property and Income Tax. Rates imposed from April 5, 1860, per Act 23 & 24 Vict. cap. 14:—
Incomes of 150*l.* and upwards, 10*d.* in the pound.
Incomes between 100*l.* and 150*l.*, 7*d.* in the pound.

1861:—Property and Income Tax. Rates imposed from 5th April 1861, per Act 24 Vic. c. 20:—
Incomes of 150*l.* and upwards, 9*d.* in the pound.
Incomes between 100*l.* and 150*l.*, 6*d.* in the pound.

1862:—Property and Income Tax. Rates imposed from April 5, 1862, per Act 25 Vict. c. 22:—
Incomes of 150*l.* and upwards, 9*d.* in the pound.
Incomes between 100*l.* and 150*l.*, 6*d.* in the pound.

SCHEDULE.										
*Appropriation of the Gross Receipt of Property and Income Tax to Schedules — A. Land, &c.	2,699,908	5,010,353	7,106,232	7,583,111	5,578,253	3,188,038	4,532,870	5,136,623	5,044,655	5,060,656
B. Occupation	305,997	615,192	852,256	901,430	654,907	384,564	549,509	611,929	587,738	592,080
C. Funds	772,381	1,357,040	1,777,457	1,890,282	1,093,172	741,087	1,040,775	1,187,821	1,024,925	1,062,802
D. Trades and Professions	1,683,519	3,384,729	4,749,181	4,970,134	3,681,488	2,059,394	3,012,935	3,462,886	3,331,502	3,303,691
E. Profits of Office	355,185	664,520	917,775	1,039,237	759,486	439,149	653,394	759,624	699,181	690,649
	5,816,990	11,031,834	15,402,901	16,384,494	11,767,306	6,812,232	9,789,483	11,158,883	10,688,001	10,709,878

EXCISE.

ACCOUNT of the Quantities of each Article charged with Duty in England, Scotland, and Ireland respectively, in the Years ended the 31st March 1862 and 1863.

Articles charged.	QUANTITIES CHARGED. Years ended 31st March 1862. England.	Scotland.	Ireland.	United Kingdom.	1863. England.	Scotland.	Ireland.	United Kingdom.
Spirits - Gallons	8,891,625	6,124,643	4,929,572	19,945,840	8,876,855	6,292,771	4,591,256	19,760,882
Malt - Bushels	41,314,250	1,727,936	2,513,760	45,555,946	37,425,456	1,720,281	1,919,093	41,064,830
Hops - - - lb.	23,952,087	- -	- -	23,952,087	Duty repealed.			
Paper - - lb.	69,953,625	22,010,913	3,464,469	95,429,007	Duty repealed.			
Race Horses - No.	1,807	- -	- -	1,807	1,668	- -	- -	1,668
Railways, Amount received for Conveyance of Passengers chargeable with Duty.	£6,782,074	£587,616	- -	£7,369,690	£7,143,152	£599,353	- -	£7,742,505
Licences - No.	663,417	61,427	87,565	812,409	690,248	61,655	87,727	839,630
Sugar (Home-made) Cwts. - - -	- - -	- -	- -	- - -	140	- -	- -	140
Hackney Carriages, No.	6,215	- -	- -	6,215	6,872	- -	- -	6,872
Stage Carriages No.	2,961	349	- -	3,310	3,212	352	- -	3,564
Chicory - Cwts.	8,361	- -	- -	8,361	4,147	- -	- -	4,147

Duties.	AMOUNT OF DUTY CHARGED. Years ended 31st March 1862. England.	Scotland.	Ireland.	United Kingdom.	1863. England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
Spirits - - -	4,445,817	3,062,323	2,464,787	9,972,927	4,438,428	3,146,386	2,295,628	9,880,442
Malt - - - -	5,603,244	232,698	340,744	6,176,686	5,075,827	231,910	260,111	5,567,848
Hops - - - -	149,700	- -	- - -	149,700	Duty repealed.			
Paper - - -	459,070	144,446	22,735	626,251	Duty repealed.			
Race Horses - -	6,957	- -	- -	6,957	6,422	- -	- - -	6,422
Railways - - -	339,103	29,380	- - -	368,483	357,157	29,967	- - -	387,124
Licences - - - -	1,356,822	146,028	140,036	1,642,886	1,600,074	155,971	154,500	1,910,545
Sugar (Home-made) -	- - -	- -	- - -	- - -	89	- -	- - -	89
Hackney Carriages -	91,780	- -	- - -	91,780	97,961	- -	- - -	97,961
Stage Carriages - -	117,088	9,330	- - -	126,418	124,055	9,026	- - -	133,081
Chicory - -	3,553	- -	- - -	3,553	2,281	- -	- - -	2,281

AN ACCOUNT showing the Consumption of Home-made Spirits in England, Scotland, and Ireland respectively, in the Years ended 31st March 1862 and 1863 :—

—		Gallons.	Gallons.
ENGLAND.			
Spirits distilled in England on which duty was paid in England			6,128,689
Spirits imported from Scotland :			
Under Bond		2,429,160	
Duty paid		1,419,026	
			3,848,186
Spirits imported from Ireland :			
Under Bond		319,006	
Duty paid		791,493	
			1,020,499
			10,997,374
Deduct—			
Spirits sent to Scotland		6,880	
„ sent to Ireland		5,398	
„ exported on Drawback		320,620	
„ methylated		182,899	
			515,797
Retained for Consumption, as Beverage only, in England	1862–63		10,481,577
„ „ „	1861–62		10,728,412
SCOTLAND.			
Spirits distilled in Scotland on which Duty was paid in Scotland			6,292,332
Spirits imported from England :			
Under Bond		—	—
Duty paid		6,880	
			6,880
Spirits imported from Ireland :			
Under Bond		439	
Duty paid		7,917	
			8,356
			6,307,568
Deduct—			
Spirits sent to England		1,419,026	
„ sent to Ireland		6,930	
„ exported on Drawback		276,897	
„ methylated		93,522	
			1,796,375
Retained for Consumption, as Beverage only, in Scotland	1862–63		4,511,193
„ „ „	1861–62		4,416,596
IRELAND.			
Spirits distilled in Ireland on which Duty was paid in Ireland			3,905,149
Spirits imported from England :			
Under Bond		28,023	
Duty paid		5,398	
			33,421
Spirits imported from Scotland :			
Under Bond		658,085	
Duty paid		6,930	
			665,015
			4,603,585
Deduct—			
Spirits sent to England		701,493	
„ sent to Scotland		7,917	
„ exported on Drawback		239	
„ methylated		2,177	
			711,826
Retained for Consumption, as Beverage only, in Ireland	1862–63		3,891,759
„ „ „	1861–62		4,190,128

Assessed Taxes.

An Account of the Articles charged to the Assessed Taxes in the Years ended 5th April 1861 and 1862, and the Amount of Duty thereon.

Great Britain.

	Year ended 5th April 1861.				Year ended 5th April 1862.			
	No. of Articles charged.	Amount of Duty.			No. of Articles charged.	Amount of Duty.		
		£	s.	d.		£	s.	d.
Houses—at 9*d.* in the pound	336,124	616,282	12	1½	346,414	634,400	5	6
Do. 6*d.* do.	208,264	229,561	8	9¼	210,023	234,917	1	11
Servants	241,519	206,849	10	6	245,380	209,896	1	0
Carriages—								
With four wheels, drawn by two or more Horses	28,639	97,426	17	6	29,210	99,538	5	0
Do. do., by one Horse	64,329	115,854	0	0	66,957	121,064	10	0
Do. with less than four wheels, drawn by two or more Horses	210	419	0	0	244	478	0	0
Do. do., drawn by one Horse	165,320	117,622	2	6	166,831	118,547	0	0
Do. used by Common Carriers	6,219	10,492	0	0	6,201	10,456	0	0
Horses—								
Horses exceeding thirteen hands used for riding and drawing Carriages chargeable with duty	168,138	176,544	18	0	170,757	179,294	17	0
Do. used by farmers, clergymen, surgeons, &c.	135,086	70,920	7	9	136,041	71,421	10	6
Do. exceeding thirteen hands, used in trade	186,179	97,743	19	3	191,613	100,596	16	6
Do. not exceeding thirteen hands	71,871	33,071	6	6	72,778	33,328	6	3
Dogs	336,693	201,731	16	0	343,285	205,785	12	0
Horse Dealers	1,115	16,115	0	0	1,103	16,018	15	0
Hair Powder	972	1,144	9	0	939	1,103	6	6
Armorial Bearings	47,279	58,550	14	3	48,995	60,086	1	8

Property and Income Tax.

An Account showing the Annual Amount of Property and Income charged under each Schedule of the Income Tax Act, for the Years ended 5th April 1861 and 1862, and the Amount of Duty thereon.

Schedules.	Year ended 5th April 1861.					Year ended 5th April 1862.				
	Amount of Property and Income charged in				Amount of Duty charged.	Amount of Property and Income charged in				Amount of Duty charged.
	England.	Scotland.	Ireland.	United Kingdom.		England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£
A. -	105,464,061	13,212,882	13,003,554	131,680,497	5,472,281	111,721,224	13,742,214	13,398,938	138,862,376	5,193,014
B. -	26,783,208	3,571,444	2,773,644	33,128,296	637,558	28,534,721	3,847,121	2,937,899	35,319,741	607,578
C. -	26,306,304	—	1,174,536	27,480,840	1,145,035	27,943,866	—	1,139,334	29,083,200	1,090,620
D. -	77,824,790	7,176,475	4,604,257	89,605,522	3,613,907	81,120,368	7,893,125	4,677,568	93,691,061	3,390,165
E. -	17,268,691	991,670	1,190,351	19,450,712	758,450	17,814,489	1,054,837	1,245,282	20,114,608	708,726
	253,647,054	24,952,471	22,746,342	301,345,867	11,627,231	267,134,668	26,537,297	23,399,021	317,070,986	10,990,103

Report from the Principal of the Laboratory.

In presenting this my Seventh Annual Report, I may observe that within the past year some important changes, which will alter to some extent the nature of the work performed in my department, have been made in the laws relating to certain articles of consumption subject to fiscal duties. But as the effect of these changes may be more properly considered under the separate heads of this Report, it will be sufficient here to advert to the repeal of the duty on hops, the alteration of the law as to the manufacture and exportation of tobacco, and the imposition of a duty on chicory countervailing that levied on coffee.

It would appear that the tendency of legislation during the past few years has been towards a high degree of precision in determining, for the assessment of duties, the qualities or values of commodities subject to such duties ; and hence easily applied and accurate methods of valuation based upon data obtained by experimental investigation have become indispensable.

The rude and very inexact methods which were at one time used by the Revenue and deemed sufficient in assessing some duties are now, owing to refinements in manufacturing processes, competition in trade, and high rates of duties, wholly inapplicable, and it has become essential that the amounts of duties and drawbacks should be determined with the utmost possible degree of accuracy. To illustrate these remarks the following instances may be given :—

Many years ago the mode adopted by the Revenue for ascertaining the value of spirit was the very unscientific one of shaking the spirit in a phial, and judging or rather guessing the alcoholic strength of the sample from the form and duration of the bubbles or "beads" thus produced on the surface of the liquid.

Now, by means of Sikes's Hydrometer and Tables, the strength of spirits can be determined to within one-fifth of one per cent.

Previous to 1847 the amounts of drawback of duty to be paid by the Revenue to the exporters of beer were determined solely by tasting the beer, and errors to the extent of 20 or 30 degrees of gravity were thus frequently made.

At the present time samples of the beers exported are carefully analysed, and their original densities upon which the rates of drawback depend, accurately ascertained.

The mode of charging the duty on malt has for a long period been very satisfactory, considering the nature of the article to be taxed ; but up to 1854 the changes of structure which take place in barley during its conversion into malt, had been but little studied or regarded by the officers of the revenue. Now however, a knowledge of these changes is diffused throughout the service, thus increasing the power of the revenue to protect itself against some of those subtle frauds which are occasionally committed in the malting trade.

In the "Manufactured Tobacco Act" recently passed, it is in effect enacted that the drawback of duty to be paid on the exportation of manufactured tobacco and snuff shall be assessed according to the proportion of normal tobacco present in such tobacco and snuff. Previous to the passing of this Act all manufactured tobaccos exported were entitled to one fixed rate of drawback, irrespective of the amount of water they contained ; and there is no doubt that under this system, the exporters generally received a drawback much in excess of the amount of duty which had been paid to the Revenue when the tobacco in an unmanufactured state was imported. Under the provisions of the Act mentioned, all manufactured tobaccos and snuffs are now sub-

mitted to an analysis sufficient to determine the proportions of normal tobacco they contain, and from these proportions are deduced the amounts of drawback to which the exporters are fairly entitled.

Other instances of the advantages arising from the application of science to Revenue purposes might be cited; but the above may be sufficient to show that, by such an application, a gradual improvement has taken place in the system of levying the duties and assessing the drawbacks on taxable commodities.

The number of samples analysed in the Laboratory during the past year is 11,360, and these gave rise to 42 prosecutions, resulting in 31 convictions, and the imposition of penalties to the amount of 871*l.*, the adjudication in the remaining cases being against the Revenue.

In the educational branch of my department there are now ten young officers who have been under instruction since October last, making in the whole thirty-nine officers that have been introduced, within four years, to a systematic course of chemical analysis in the Laboratory; and I have but little doubt that the present students will pass creditably through the examination to which they will be subjected at the termination of their course of instruction.

During the past year 25 examiners have each received in the Laboratory the usual month's instruction given with a view to enable them to detect the ordinary forms of adulteration, and to prevent them from seizing or taking samples of genuine articles which they might otherwise have supposed to be illicit. Up to the present time 141 examiners have been thus instructed, of whom about 120 now rank as supervisors, so that about 30 per cent. of the whole of these superior officers in the service have received instruction in my department.

TOBACCO.

This commodity, the securing the duty on which has always been an object of solicitude to the Revenue, has, from various causes, more than usually engaged the attention of the Laboratory during the past year. In November last it was discovered that some of the Irish manufacturers were adulterating their roll and "Cavendish" tobaccos with liquorice; the object, no doubt, being to give these tobaccos a character similar to that possessed by the sweetened "Cavendish" imported from North America, and thus to afford them an unfair advantage in competing with the legally made tobacco of the English manufacturers. Vigorous measures have been adopted to suppress these frauds, which were being carried on by one manufacturer at least, with daring impunity, probably from an impression, which has long prevailed, that the adulteration of tobacco with liquorice could not, by analysis, be proved in a court of justice.

In January and February last two experienced officers made a close inspection of most of the tobacco manufactories in Ireland, and although the trade generally appeared to be in a healthy state, they succeeded in discovering that in a few of the manufactories liquorice was freely used.

One fraudulent manufacturer has already been convicted, whilst prosecutions are depending against others; and there are good grounds for supposing that some other manufacturers are only waiting to see the results of these prosecutions before they decide as to the adoption of similar illicit practices.

Feeling, under these circumstances, how important it was that the Revenue should possess the means of completely separating liquorice from

tobacco, and thus be able to present it as evidence, palpable to the sense of taste, at the trials which are now depending, I some time ago caused experiments to be made, which have led to the contrivance of a process of analysis by which liquorice sugar can be completely and easily separated from tobacco, even when present in very small quantities.

The adulteration of tobacco appears to be much more practised at the present time in Ireland than in Great Britain. One detection of the illicit use of liquorice was, however, made in Scotland during the past year, and within the same period a large number of the manufactories in England were inspected by myself without the discovery of a single case of fraud.

TABLE showing the NUMBER of SAMPLES of TOBACCO analysed in the Laboratory in the Years 1860, 1861, and 1862.

Years.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1860 - -	25	5	30
1861 - -	16	15	31
1862 - -	56	48	104

The following illicit ingredients were found in the adulterated samples; viz., common sugar, liquorice, gum, colouring matter consisting of tannic acid, sulphate of iron, and logwood, mixture of lamp black, logwood and gum, mixture of bees wax and olive oil, cabbage leaves, burdock leaves, and stained malt commings.

In addition to the above, 54 samples of unmanufactured tobacco, as imported, were examined within the past year, the object being to determine the per-centages of moisture and inorganic matter present in such tobacco.

As has been already adverted to, the "Manufactured Tobacco Act of 1863," although one belonging to the Customs, will most probably affect the duties of my department, as by the provisions of that Act the home manufacturers are allowed, under certain restrictions, to add materials, previously prohibited, to "Cavendish" and "Negrohead" tobaccos. There can be little doubt that this permission will eventually lead to changes in the trade in tobacco, the character of which cannot easily be foreseen, although I believe such changes must on the whole prove beneficial to the Revenue. It will, however, be necessary to watch closely the operation of that portion of the Act relating to the manufacture of sweetened tobacco in bond.

Until the passing of the Act in question the exportation, on drawback, of Bird's eye tobacco and of snuff was prohibited, and although this prohibition was unavoidably necessary to prevent frauds on the Revenue, it was manifestly a great hindrance, if not unjust to the manufacturer. Now, these descriptions of goods may be exported without danger to the Revenue, and, under the system of examination adopted, the exporters will only get that amount of drawback to which they have a just claim.

SNUFF.

The substances which are used in the adulteration of snuff may be divided into two classes, those which are vegetable or organic, and those which are inorganic. The former, generally, can only be detected by the aid of the microscope, whilst the discovery of the latter involves a chemical analysis. In my last Report it was mentioned that several manufacturers had been convicted of adulterating their snuffs with the ground acorn cups of the Valonia oak. Since these convictions not a single case of such illicit use of Valonia has been detected, and it is more than probable that this is another instance of the facility with which fraudulent manufacturers abandon the use of an adulterating ingredient, when they find that it can be readily discovered by the microscope. Judging from the experience of my department, it would appear that the manufacturers have, during the last year, abstained from the use of vegetable adulterants; but there are reasons for believing that some of them are now reverting to the practice, and adopting vegetable materials, not previously employed as adulterants,—no doubt in the hope, which will prove fallacious, that such materials will evade the scrutiny of the microscopist.

It may be proper here, although the subject more immediately concerns the Customs, to point out a danger to which the Revenue may be exposed by the exportation of snuff under the provisions of the "Manufactured Tobacco Act" recently passed. By that Act the amount of drawback to be paid by the Revenue is virtually determined by the percentage of organic or purely vegetable matter in the snuff, such matter to be entirely that of the tobacco plant. It follows from this mode of assessing the drawback on snuff, which is the only one practicable, that an inducement is furnished to the fraudulent manufacturer of snuff for exportation to add to his goods vegetable matter not that of tobacco, as by so doing he would obtain a higher rate of drawback than he ought in justice to receive. Having examined samples of all the snuffs which have been exported since the Act in question came into operation, I am enabled to state that this species of fraud has not yet been attempted, but I feel assured that the Revenue will ultimately and perhaps soon have to contend against it; but to do this successfully will not be difficult, provided the snuff presented for exportation be submitted to a short but searching microscopic examination by persons conversant with the structures of tobacco and of the vegetable substances used in its sophistication.

SAMPLES of SNUFF analysed.

Years.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1860 - -	7	3	10
1861 - -	1	19	20
1862 - -	8	4	12

The only substances which could be deemed illicit were ferruginous earth in one sample, and an undue excess of lime in the others.

Besides the samples of snuff analysed with a view to detect adulteration, 22 other samples have been examined within the year, the object being to ascertain the amount of moisture and inorganic matter present in fair commercial snuffs.

PEPPER.

Only eight samples of this commodity have been sent for analysis during the past year, and of these two only were adulterated; one containing sago starch, and the other common chalk or carbonate of lime. Nothwithstanding this paucity of samples which have been deemed to require examination, I believe that pepper is still frequently sold in an adulterated state, although the per-centage of illicit ingredients used is usually small; thus indicating that the adulteration is effected, not by the retailer, but by the unscrupulous wholesale dealer, who, through the largeness of his operations, is enabled to obtain, by even a slight adulteration of his goods, a considerable advantage when competing with those who are honestly engaged in the trade.

The examination of pepper is one to which the microscope is peculiarly applicable, and it is not improbable that the practice of sophisticating the article is in a considerable degree checked by the numerous Revenue Officers dispersed throughout the kingdom, who possess both the knowledge and the appliances necessary for the detection of the usual forms of adulteration.

On the whole, although but few samples have come under my observation during the past year, I do not think that the Revenue, at the present time, suffers much by the adulteration of pepper, but there can be little doubt that, were it not for fiscal supervision, no article of consumption would be more falsified.

SAMPLES of PEPPER analysed.

Years.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1860 - -	47	24	71
1861 - -	25	19	44
1862 - -	6	2	8

COFFEE.

A duty having recently been imposed upon chicory equivalent to that which is levied on coffee, it is no longer necessary, for the security of the Revenue, that the sale of mixtures of the two substances should be controlled; but, as a question of public interest, it may be useful to consider how far the consumption of chicory is likely to be affected by the increased duty.

Previous to June 1861 the duty on chicory was merely nominal; it was then increased to 8*s.* 6*d.* per cwt.; and on the 1st of April 1862 it was further increased to 11*s.* per cwt., or something less than half that imposed on coffee.

The following table, containing the results of the analyses of many thousands of samples of coffee and mixtures of coffee and chicory, may, I think, be fairly taken to show the effect which the successive augmentations of the duty on chicory have had in restraining the sale of this substitute for coffee, which has for many years been so persistently forced upon the public by dealers, that chicory, worthless as it is, compared with coffee, has become familiar to the consumers of the latter article, and been submitted to by them.

Year.	Rates of Duty per cwt. imposed on English grown Chicory.	Average Per-centage of Chicory found in Samples purchased as	
		Pure Coffee.	Mixtures of Coffee and Chicory.
1856	Nil.	21·3	25·8
1857		22·2	26·7
1858		26·8	30·7
1859		24·2	39·8
1860	Nil to 3*s.*	29·1	39·3
1861	5*s.* 6*d.* to 8*s.* 6*d.*	24·8	30·2
1862	11*s.*	19·3	22·3

It appears from this table that the proportion of chicory sold mixed with coffee gradually increased from 1856 to 1860, during which period the duty did not exceed 3*s.* per cwt.; when the duty was 8*s.* 6*d.* per cwt. the proportion was considerably lessened, whilst in the past year, when it was 11*s.* per cwt., such proportion was still further reduced. This effect is what was anticipated, and now, with the duty on chicory made equal to that on coffee, and with a reduced duty on tea, it is reasonable to expect that the consumption of chicory will be still further and greatly diminished.

That the equalization of the duties on coffee and chicory has given satisfaction to some portion, at least, of the dealers, may be inferred from the following extract from the trade circular of Messrs. Travers and Sons, London, dated April 18th 1863.

"The equalization of the duty on chicory with that on coffee is "accepted on all sides as a proper measure, since the articles are used "as if they were identical. The rates, therefore, are to be fixed at "26*s.* 6*d.* on foreign chicory, which (making a certain allowance for "waste) will be equal to 27*s.* on coffee, and at 24*s.* 4*d.* for home "grown."

When the duty on chicory was only 3*s.* per cwt., there existed but little inducement to defraud the revenue by the adulteration of the article; but, under the present rate of duty, it may answer the purpose of dishonest persons to adulterate chicory with vegetable or other substances not subject to fiscal duties, and it is far from being improbable, seeing that dealers cannot now derive that profit from the sale of chicory that they have done hitherto, that this mode of defrauding the revenue will be adopted; considering this circumstance, it may be a question whether it would be advisable to entirely give up the practice of purchasing for analysis samples of mixtures of chicory and coffee.

SAMPLES of COFFEE, and MIXTURES OF CHICORY and COFFEE, examined in the year 1862.

In what Part of the United Kingdom purchased.	Samples purchased as Pure Coffee.					Samples purchased as Mixtures of Chicory and Coffee.					
	Number genuine.	Number containing Chicory.	Total.	Per-centage of Samples containing Chicory.	Average Per-centage of Chicory in the Samples.	Number properly labelled.	Number improperly labelled.	Number not labelled.	Total.	Per-centage of Samples not labelled.	Average Per-centage of Chicory in Samples not labelled.
England - -	2,870	53	2,923	1·8	18·6	1,089	16	73	1,178	6·1	21·3
Scotland - -	366	7	373	1·8	20·8	129	—	9	138	6·5	23·8
Ireland - -	349	7	356	1·9	23·1	108	—	12	120	10·0	26·8
Total in year 1862 -	3,585	67	3,652	1·8	19·3	1,326	16	94	1,436	6·5	22·3
„ „ 1861 -	2,137	55	2,192	2·5	24·8	788	2	63	853	7·3	30·2
„ „ 1860 -	2,605	86	2,691	3·2	29·1	1,097	20	68	1,185	5·7	39·3

BEER.

By the Act 25th Vict. cap. 22, substitutes for hops are allowed to be used in the brewing of beer, those for malt only being now illicit, and it has therefore become necessary to discriminate between these two descriptions of substitutes. In doing this there is no difficulty as regards the simple bittters, such as quassia and chiretta, which are now allowed to be used; but the determination of the question, whether other substances than these simple bitters are substitutes for malt, is not quite so easy, and must depend almost entirely upon the proofs which can be adduced that the use of such substances caused a diminished consumption of malt.

The chief characters of genuine beer which are due to malt are,—density above that of water, sweetness, spirituosity, piquancy of flavour partly consequent on the carbonic acid arising from fermentation, frothiness, and colour; and I am of opinion that all substances other than malt and sugar, or those used for their bitter principle only, capable of imparting any of these characters to beer should be deemed to be illicit substitutes for malt.

Although the hop duty is repealed, it is still important that the spent hops of brewers should be closely examined, as in them are, not uncommonly, found traces of the substances used in the adulteration of beer.

Within the past year only four instances of the adulteration of beer have come under my notice, but these, all from the Midland counties, were of a very gross description, two samples being largely adulterated with grains of paradise and cocculus indicus, and two samples with the first-named adulterant alone.

MALT.

There are good grounds for believing that the frauds which were at one time generally and extensively practised by malt roasters are still kept within small limits. That attempts to contravene the law should continue to be made by some of these traders is not surprising, when the gain to be derived from such dishonest practices is considered; but these attempts, instead of being made daringly and almost openly, as was once the case, appear now to be made cautiously, and to be not only very limited in extent, but feeble in character. This wholesome change has no doubt been effected through the legal definition which now exists of what shall be deemed malt for roasting purposes, as the distinction between non-germination and a fair amount of germination in grain, can be too clearly shown as evidence to admit of its being ignored in a court of justice.

Samples of Malt examined in the Year 1862.	Number of Samples examined.	Average Per-centage of ungerminated Grain in Samples.
For remission of duty on the ground of defective germination - - -	77	50·1
For exportation on drawback of duty - -	153	2·2
Taken from malt roasters, and containing not more than 5 per cent. of ungerminated corns - - - -	1	—
Taken from malt roasters, and containing more than 5 per cent. of ungerminated corns - - - -	29	24·3
Samples examined for other objects - -	67	—
Total number of Samples examined in 1862 -	327	
„ „ „ 1861 -	382	
„ „ „ 1860 -	754	

BEER EXPORTED ON DRAWBACK.

The number of samples examined during the year ended 31st March last is 5,171, making with 294 confirmatory experiments, 5,465 distinct analyses. One sample of beer on an average has been examined for every 55 barrels exported, and 1·68 per cent. of the beer sampled was found not to be entitled to the drawback claimed by the exporters, the per-centage in 1861 was 1·36.

Although the proportion of samples which have been found to have a gravity below that at which they were declared has not greatly exceeded during the past year that of the preceding year, instances in which brewers have questioned the accuracy of the method of determining original gravities, followed in my department, have occurred somewhat oftener than usual. Those who have demurred are nearly all persons more or less unaccustomed to the brewing of beer for exportation, and on several of them bringing their saccharometers to the laboratory for the purpose of being tested, it was found that the instruments indicated gravities of from two to five degrees above the truth; this inaccuracy is no doubt the cause of many of the false declarations which are made by exporters of beer, and it is to be wished, both for their own sake and that of the Revenue, that some of the brewers of beer for export would pay more attention to the correctness of their saccharometers, and to the observation of the densities of their worts than they appear hitherto to have done.

SAMPLES of Beer examined in the Laboratory as to their original Gravities in the Years 1861 and 1862.

Year.	Original Gravity of Beer as declared by Exporter.	Beer entitled to the Drawback claimed.			Beer not entitled to the Drawback claimed.			Total Number of Barrels of Beer represented by the Samples.	Per-centage of the Total Number of Barrels of Beer not entitled to Drawback.
		Number of Samples.	Number of Barrels represented by the Samples.	Mean Original Gravity.	Number of Samples.	Number of Barrels represented by the Samples.	Mean Original Gravity.		
1861 - -	1041	89	2,152	1049·84	—	—	—	2,152	—
	1054	905	43,634	1060·11	18	236	1050·80	43,870	0·53
	1068	803	21,999	1071·91	35	247	1062·50	22,246	1·12
	1081	406	27,813	1086·20	12	301	1074·13	28,114	1·07
	1095	71	1,268	1101·90	—	—	—	1,268	—
	1108	19	85	1116·64	—	—	—	85	—
	1122	7	104	1130·86	—	—	—	104	—
	1040	48	867	1049·22	4	45	1033·28	912	4·93
	1045	27	553	1052·11	—	—	—	553	—
	1050	450	9,034	1057·46	3	9	1043·76	9,043	0·09
	1055	1,528	134,514	1058·51	72	804	1052·06	135,318	0·59
	1060	358	7,640	1063·72	16	126	1057·41	7,766	1·62
	1065	992	27,062	1069·72	12	71	1059·84	27,133	0·26
	1070	399	12,340	1072·05	31	479	1067·58	12,819	3·73
	1075	66	2,532	1076·25	15	255	1068·97	2,787	9·14
	1080	212	7,502	1083·56	14	124	1074·45	7,626	1·62
	1085	256	16,730	1088·12	62	977	1082·29	17,707	5·53
	1090	71	3,469	1092·16	21	612	1086·16	4,081	14·99
	1095	59	1,571	1098·86	11	45	1086·01	1,616	2·78
	1100	5	37	1108·76	—	—	—	37	—
	1105	11	83	1108·55	2	70	1101·51	153	45·75
	1110	4	8	1114·47	—	—	—	8	—
	1115	3	7	1116·42	6	31	1109·05	38	81·57
	1120	—	—	—	—	—	—	—	—
	1125	5	33	1128·93	—	—	—	33	—
Total - -	—	6,794	321,037	—	334	4,432	—	325,469	1·36
1862 - -	1040	77	3,212	1047·24	2	105	1038·70	3,317	3·16
	1045	16	222	1051·46	6	210	1043·00	432	48·61
	1050	138	4,063	1055·54	3	75	1045·63	4,138	1·81
	1055	1,381	125,453	1058·05	22	546	1051·50	125,999	0·43
	1060	541	19,633	1063·52	37	243	1057·52	19,876	1·23
	1065	878	38,869	1068·74	27	238	1062·29	39,107	0·60
	1070	499	15,397	1072·71	70	809	1067·39	16,206	4·99
	1075	139	4,700	1078·00	40	501	1070·40	5,201	0·63
	1080	425	19,272	1084·25	26	289	1075·07	19,561	1·47
	1085	433	32,394	1087·37	41	1,569	1080·39	33,963	4·61
	1090	217	17,726	1093·62	5	78	1086·66	17,804	0·43
	1095	74	2,138	1098·52	6	38	1090·02	2,176	1·74
	1100	21	172	1103·86	4	136	1097·44	308	44·15
	1105	11	108	1108·98	2	2	1101·16	110	1·81
	1110	8	54	1115·33	1	6	1108·35	60	10·00
	1115	11	63	1117·93	4	3	1101·32	66	4·54
	1120	—	—	—	—	—	—	—	—
	1125	6	98	1128·60	—	—	—	98	—
Total - -	—	4,875	283,574	—	296	4,848	—	288,422	1·68

The following table relates solely to beer which has during the past year been exported under contract for the supply of Her Majesty's Troops in India. It will be seen that 733 samples, representing 104,391 barrels of such beer have been tested, and that the whole of these samples were found to have gravities higher than those declared by the exporters.

Original Gravity of Beer, as declared by Exporter.	Number of Samples.	Number of Barrels represented by the Samples.	Mean original Gravity.
1,055	694	98,616	1057·67
1,060	25	3,600	1064·62
1,065	14	2,175	1067·42
Total -	733	104,391	—

WOOD NAPHTHA.

When the Legislature decided to permit the use of duty free methylated spirit in the arts and manufactures of this country, it was most probably understood that the continuance of such permission would be contingent on the safety of the revenue derived from spirits. Notwithstanding the great and undeniable benefit which has resulted from this legislative action, efforts, no doubt incited mainly by the high rate of duty on spirits, to obtain a potable spirit from methylated alcohol continue to be made ; and since my last report was written, a patent has been granted for a process which professes not only to accomplish this object, but to render wood spirit itself potable, and this too at a cost which is almost nominal.

Previous to the issuing of this patent, the statements made that methylated spirit could for commercial purposes be rendered potable were vague and intangible, and consequently most difficult to controvert, but now that a detailed process for the defecation of such spirit has been propounded, there is at last something definite which may be investigated and criticised.

Having already specially reported to the Board on the capabilities of the patented process in question, it may be sufficient here to state that I have made a series of experiments, in strict accordance with the conditions specified in the patent, and also with those laid down in an almost identical patent granted to Blumberg in 1845, and that by neither of the processes could I succeed in rendering either methylated or wood spirit potable, and, to render such spirits after having been submitted to these processes as palatable as those which were exhibited during the past year as having been obtained by the first named process, it was found necessary to submit them to numerous successive distillations, which from their costliness could not be applied profitably on a commercial scale, and even then the products possessed, as did the spirits exhibited, the character of wood spirit, although much subdued, and were in my opinion wholly useless for potable purposes.

The subject under consideration, whilst of much importance to the revenue, is scarcely of less importance to pharmacy, and it is not

surprising that it has recently afforded matter for earnest discussion among some of the leading pharmacologists of the country, who, anxious to preserve the integrity of medicinal preparations, have, not unreasonably, been alarmed by the pretensions, whether true or false, of a person who not only asserts that he can so far defecate wood spirit as to render it almost indistinguishable from vinous alcohol, but who has exhibited specimens of such spirit which might be used instead of spirits of wine for pharmaceutical purposes.

As I have been already charged with speaking too confidently upon this subject, I feel that the sequel of this Report will lay me still more open to the charge, more especially when I express a strong conviction, based upon long experience, that the revenue is much less liable to be injured by the abuse of the permission to use duty free methylated spirit than it is by ordinary illicit distillation, and I may be allowed to say further that although fully sensible of the dangers which may arise from over confidence, I am no less impressed with the necessity for steadily maintaining the principles upon which methylated spirit is allowed to be used until it can be conclusively proved that such principles are fallacious and injurious to the interests of the revenue; to act otherwise would be to abandon, upon insufficient grounds a system which on all hands is admitted to be beneficial to the community.

Before concluding this Report I may be allowed to say :—First, that supposing methylated and wood spirits could be rendered potable, which I deny has yet been done, they would still be much inferior to the spirit produced by ordinary illicit distillation. Second, granting that methylated and wood spirits can be made equal to illicit spirit, the advantage must be greatly in favour of the latter, for whilst the purification of the first two would require costly apparatus, and involve cumbersome operations difficult to conceal, upon expensive materials, the production of common illicit spirit can be carried on with much secrecy, the apparatus required being comparatively rude and inexpensive, and the materials used of little value. Hence the purification of methylated spirit, for these reasons, can be at least as easily suppressed as ordinary illicit distillation.

Within the period to which this Report relates, 83 samples of wood naphtha were examined, in order to test their suitability for the purpose of methylating spirits of wine.

MISCELLANEOUS SAMPLES.

During the year ended 31st March last, 175 samples of a miscellaneous character were analysed. These comprised foreign spirits and wines, British spirits, home-made wines or sweets, methylated spirits, fusil oil, black beer, cane and grape sugars, tea, breakfast powders, dandelion coffee, malt extract, beer finings, "finish," soap, and substitutes for soap, dyes, painters' colours, sheep wash, medicinal preparations, and distillers' wash.

TOTAL NUMBER of SAMPLES ANALYSED in the Laboratory in each of the Years 1860, 1861, and 1862.

Description of Samples.	Number of Samples examined in		
	1860.	1861.	1862.
Tobacco	30	31	158
Snuff	10	20	34
Pepper	71	44	8
Beer, and substances used in its adulteration	26	4	4
Hops which have been used by brewers	16	1	—
Tea	4	18	2
Coffee	2,691	2,192	3,652
Mixtures of chicory and coffee	1,185	853	1,436
Malt	754	382	327
Beer (original gravities)	5,941	7,544	5,465
Distillers' wash	8	20	16
Wood spirit	57	140	83
Miscellaneous samples	154	182	175
	10,947	11,431	11,360

Laboratory,
1st June 1863.

(Signed) G. PHILLIPS.

LEGACY DUTY.

COURT OF EXCHEQUER, 9th May 1862.

The Attorney General v. Kent and others.

In the year 1818 Alexander Teixeira Sampayo, afterwards Baron de Sampayo, a Portuguese subject, came to England as agent of a Portuguese wine company, in which capacity he was employed until the year 1833. He continued to reside in England, and in the year 1857 was appointed attaché to the Portuguese Embassy, which office he held until his death in 1860. There was no evidence of his having visited Portugal after he came to England.

In a will in his own handwriting he stated that as he was a Portuguese subject and an attaché his property was not liable to legacy duty.

It was held :—First, that the testator had acquired an English domicil. Secondly, that his appointment as attaché did not revive his domicil of origin, and consequently his personal property was liable to legacy duty.

JUDGMENT.

Chief Baron Pollock.—I am of opinion that the Crown is entitled to judgment. It is established by the case of *Thomson* v. *The Advocate-General** that the payment of legacy duty, or the immunity from

* 12 Cl. & F. 1.

such payment, depends on the domicil of the party whose property is concerned ; and the appointment of the testator as attaché to the embassy of Portugal does not appear to me to vary the case, for after the decision in *Heath* v. *Samson*,* that a foreigner may fill the office of ambassador to a foreign power, and yet be domiciled in England, it is clear that the testator might be domiciled in England, notwithstanding he was an attaché.

Then the question is, whether the testator was domiciled in England before his appointment as attaché. It appears to me he was, for the circumstances under which his residence commenced, and the total absence of any visit to his own country, or of any communication with any person in that country, tend to show that long residence in England had that effect which Lord *Stowell*, in the case of *The Harmony*,† said ought to be attached to time. I think the declaration in the will, which was not the last, is entitled to very little, if any consideration. At the time the testator was appointed attaché he was domiciled in England, and in my opinion his appointment to that office did not put an end to his English domicil, or confer upon him any right to resort to a Portuguese domicil. For these reasons, I think that the testator at the time of his death was domiciled in England, and therefore his property is liable to legacy duty.

Mr. Baron Martin.—I am of the same opinion. When the case is understood, it is very plain. The claim is for legacy duty which is a duty imposed by Act of Parliament upon the personal property of deceased persons, the exigencies of the State requiring it. It has been established for years that, in order to ascertain the liability to duty chargeable on personal property, it is necessary to ascertain the domicil of the person to whom the property belonged, for the liability to legacy duty is governed by domicil.

Then the first question is, whether the testator having been, at the time of his death, an attaché to the Portuguese Embassy, in any way alters his domicil. I think not; and the case of *Heath* v. *Sampson* is a direct authority to the contrary. So long as the testator lived he was exempt from payment of taxes by the rule of international law referred to ‡ ; but this question arises after his death, and what is there in the exemption, to which he was entitled during his life, to prevent his property being subject to legacy duty after his death ? I apprehend there is nothing. Is there anything in the circumstance that at the time of his death he filled the office of attaché to the Portuguese Embassy ? According to the case of *Heath* v. *Sampson* he may have filled the office of ambassador to a foreign state, and nevertheless have retained an English domicil. That being so, the question is one of fact where was the domicil of the testator at the time of his death ? According to Mr. Justice *Story's* § definition, "that place is properly the domicil of a person in which his habitation "is fixed, without any present intention of removing therefrom." In Dr. Phillimore's book on Domicil ‖ it is stated that, in the opinion of the author, the American judges have laid down the more correct definition, and that it is "a residence at a particular place, accompanied "with positive or presumptive proof of an intention to remain there an "unlimited time." Then applying that to this case, what are the facts ? The testator was born in 1795, and came to England in 1818, when he was only twenty-three years of age. He came as agent to the Portu-

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* 14 Beav. 441.
† 2 Rob. Adm. Rep., 332, 324.
‡ 7 Ann. c. 12, s. 3.
§ Conflict of Laws, c. iii. 43.
‖ Chap. ii. Sect. xv. page 13.

guese Government, to superintend a trade in Oporto wines, and so continued until the year 1833, when the business ceased. Up to that time, if I were called upon to draw an inference, I should be inclined to say that his domicil was Portugal. From the year 1833 up to the year 1857 he resided at Barnes in Surrey, and during all that time he was as much domiciled in England as a foreigner could be. Then did anything afterwards take place to indicate a change of domicil? His appointment as attaché, in my judgment, had not that effect. It was an office of honour, showing the estimation in which he was held by the sovereign of his native country, and entitling him to certain privileges, but what is there in that to show that he had formed any intention to abandon his English domicil? There is this circumstance, that in a will in his handwriting he says, "As I am a foreigner who always intend to return to my country, and besides being an attaché, &c., my property is not subject to legacy duty."

Now I find it stated by Mr. Justice *Story*,* "that if a person has "actually removed to another place with an intention of remaining there "for an indefinite time, and as a place of fixed present domicil, it is to be "deemed his place of domicil, notwithstanding he may entertain a floating intention to return at some future period." Therefore, giving full credit to the statement of the testator, that he had an intention to return to Portugal, that would not alter the domicil which he acquired in this country. Perhaps I am drawing too strong an inference from his statement, but assuming that such was his real intention, it seems to me that it is not sufficient to alter his domicil. For these reasons, I am of opinion that the Crown is entitled to judgment.

Mr. Baron Bramwell.—I am of the same opinion. Setting aside for a moment the nature of the office of attaché, and the effect which it is contended it would have upon the acquired domicil of the testator, if he had one, I am of opinion that the testator, at the time of his death, had an English domicil. I will not repeat the arguments used by my Brother *Martin* which are to my mind demonstrative. Giving the greatest weight to the considerations in favour of the testator's intention to return, at some time or other, to his native country, and adopting any definition of domicil most favourable to the defendants, I am nevertheless of opinion that the testator, at the time of his death, had an English domicil.

It is said that the effect of his accepting the office of attaché was, that notwithstanding the *factum* and *animus*, his continuous residence in England for a series of years, and his evident desire to maintain an English domicil, the fact of his having become an attaché would cause him to lose that domicil, because an ambassador and his suite are extra-territorial, and therefore, as soon as the testator was appointed attaché, he became as it were out of England and in Portugal. I am clearly of opinion that it is not so, and I cannot help adverting to what was said by Lord *Mansfield* in *Mostyn* v. *Fabrigas*,† "It is a "certain rule that a fiction of law shall never be contradicted to defeat "the end for which it was intended, but for every other purpose it may "be contradicted." Assuming that the Portuguese ambassador and his suite are exempt from local jurisdiction, because they may be considered as residing in Portugal; that is only for the purpose of their protection, dignity, and comfort, not for the purpose of rendering their property free from legacy duty after their death. We must not be supposed to

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* Conflict of Laws, ch. iii. s. 46. † Cowp., 177.

be deciding contrary to the comity of nations. We do not say that if a foreigner came to England and resided here as ambassador for forty or fifty years, he would thereby, *simpliciter*, acquire an English domicil, and his property become subject to legacy duty. What we say is that a foreigner, having acquired an English domicil, does not lose it, *ipso facto*, by accepting a diplomatic appointment. For these reasons I am satisfied that the Crown is entitled to judgment.

Mr. Baron Wilde.—I am of the same opinion. The principle on which to decide whether the domicil of an individual has been determined or not, has been stated by the rest of the Court; and the facts show that this case comes within that principle. There was a long continuous residence in England without any declaration of an intention to leave it; and there is the fact of the individual dying in this country. There is therefore strong evidence of an English domicil.

Then the question is whether the fact of the testator having filled the office of attaché from the year 1857 until his death altered the domicil which he had previously acquired. It has been argued that it did, because by a fiction of law it put him out of England and into Portugal; but I agree with my Brother *Bramwell*, that is straining the fiction of law to a purpose which was never intended. I am fortified in that opinion by a passage in Wheaton on International Law,* which was relied on by the defendant's counsel:—"From the moment "a public minister enters the territory of the state to which he is sent, "during the time of his residence until he leaves the country, he is "entitled to entire exemption from local jurisdiction, both civil and "criminal. Representing the rights, interests, and dignity of the "sovereign or state by whom he is delegated, his person is sacred and "inviolable. To give a more lively idea of this complete exemption from "local jurisdiction, the fiction of extra-territoriality has been invented, "by which the minister, though actually in a foreign country, is sup-"posed still to remain within the territory of his own sovereign." To the same effect is the passage cited from Grotius,† in which he uses the words "quasi extra territorium," meaning only that such is the sacredness of the person of an ambassador, and his immunity from the civil and criminal law of the country in which he resides, that he is to be regarded as residing within his own country. It may be observed, that subjection to the civil and criminal law does not depend upon domicil. A foreigner who comes to this country is subject to the civil and criminal law of England, though he may not be domiciled here; and as the obligation of those laws upon him does not depend on his domicil, so the immunity from them does not show that he is not domiciled in this country. It seems to me that the argument has wholly failed to establish that the testator ceased to be domiciled in England because he enjoyed those immunities.

But a wider and more dangerous argument was used to the effect that whether the testator was domiciled here or not, the law of this country as to property chargeable with legacy duty did not apply. Domicil has its rights as well as its burthens, and it would be hard if a foreigner, by becoming an ambassador, lost his English domicil, though he might wish to retain it. There is no authority to support such a proposition. A dictum has indeed been quoted, to the effect that personal effects or moveables belonging to a minister within the state where he resides are entirely exempt from the local jurisdiction,‡ a very untenable proposition. But the next passage is this:—"Nor

* Pt. iii., ch. i., s. 15. † Lib. ii., c. xviii. 5.
‡ Wheaton on International Law, pt. iii., c. i., s. 18.

" is the personal property of which he may be possessed as a merchant " carrying on trade, &c., exempt from the operation of the local law ;" and following that out in *Taylor* v. *Best*,* the Court of Common Pleas considered that the exemption only extended to moveables which could not be interfered with without affecting his personal comfort and dignity as an ambassador. Assuming that the exemption was the same after death as during life, still it would only extend to a certain class of property which is not the subject of this information. For these reasons I am of opinion that the Crown is entitled to judgment.

Decree accordingly.

LEGACY DUTY.

COURT OF EXCHEQUER, 12th May 1863.

The Attorney-General *v.* Lady Rowe.

In the year 1856 Sir William Carpenter Rowe, whose domicil of origin was England, was appointed chief justice of Ceylon during the pleasure of the Crown, and he resided with his family there, in the exercise of the duties of his office, until his death in 1860. He left a library and other effects in England, and he invested large sums of money on mortgage in Ceylon.

It was held that in the absence of any evidence of an intention to acquire a foreign domicil, Sir William Rowe retained his domicil of origin, and therefore his personal property was subject to legacy duty.

JUDGMENT.

Chief Baron Pollock.—We are all of opinion that the Crown is entitled to judgment.

It appears to me that our decision may be rested on a very short ground. In the case of *Aikman* v. *Aikman*,† Lord *Wensleydale* said, " The rule of law is perfectly settled. Every man's domicil of origin " must be presumed to continue until he has acquired another sole " domicil by actual residence, with the intention of abandoning his " domicil of origin. This change must be *animo et facto;* and the " burthen of proof unquestionably lies on the party who asserts that " change." Lord *Wensleydale* goes on to say that this rule is laid down in the case of *Somerville* v. *Somerville*.‡

Applying that rule to this case, the testator's domicil of origin having been England, what is there to show that he acquired a domicil in Ceylon? He accepted a judicial office at Ceylon during the pleasure of the Crown, but there is not a single fact which indicates an intention to reside there permanently. It is true he took with him his wife and family, and all the ordinary appurtenances of civilized life ; but it appears that he left behind him his library, and if any conclusion is to be drawn from that, it is that he intended to return to England.

The ground on which I rest my decision is that the domicil of origin is clear, and there is nothing to show, in point of fact, an intention to change that domicil ; therefore the domicil remained, and the Crown is entitled to judgment.

Mr. Baron Bramwell.—I am also of opinion that the Crown is entitled to judgment.

The question, which arises on a claim to legacy duty, is whether the testator, at the time of his death, acquired a Cingalese domicil. His domicil of origin was England, and he retained that domicil, which sub-

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* 14 C. B., 487. † 3 Macqueen, 854, 877. ‡ 5 Ves., 749, 787.

jects his personal estate to legacy duty, unless he acquired a Cingalese domicil. That depends on the *factum* and *animus*.

The facts are that the testator was appointed to a judicial office at Ceylon ; he accepted it, and went there to fulfil the duties he had undertaken. There is scarcely another material fact, because, although other matters are stated, they are of little value. The inference I draw from the facts is, that he intended to stay until such a time as practically (for no time is limited) his pension would be earned. If his health had been good, and the emoluments of his office greater than the pension, and the climate had agreed with him, and he liked the society of the place and the duties of his office, he probably would have stayed in Ceylon after the time when he had practically earned his pension. On the other hand, if his health had failed, the climate become disagreeable, and he had succeeded in getting a pension for a term of service short of the ordinary time, he would probably have returned to England.

That is the view I take of the facts, treating them as facts found by the special verdict of a jury ; and then the question is, whether I can come to the conclusion that the testator acquired a Cingalese domicil. That must, to some extent, depend upon the meaning of the word "domicil," and, in my opinion, nothing can be more vague. I find it stated in Phillimore on Domicil,* that Lord *Alvanly* commended the wisdom of a great jurist, named *Bynkershoek*, in not giving a definition of that word ; and certainly it is difficult for anyone to do so. Mr. *Karslake* relied on the definition in Phillimore on Domicil, founded on the dicta of American judges :—"A residence at a particular place, ac- "companied by positive or presumptive proof of an intention to continue "there for an unlimited time." If that means an endless time it is scarcely an accurate expression ; if it means a residence without any actual time assigned to it, it is probably more accurate. Another expression relied on is, "an indefinite intention of remaining ;" the next is, "a permanent settlement for an indefinite time ;" or probably it might be correct to say, "an indefinite permanency." With these is coupled the expression, "If a person has a vague and floating intention "of returning, that will not prevent his acquiring a domicil." Such definitions seem to me to arise from a vague notion of the term "domicil," and certainly it is very difficult to define it.

In Phillimore on Domicil* there is the suggestion which Mr. *Welsby* made, and which occured to me, whether the word "domicil" may not be interpreted by substituting for it the word "home," not in the sense in which a person going to a lodging which he has taken for a week at a watering place might say he was "going home," nor in the sense in which an Englishman residing in a colony and intending to live and die in England, might say he was "coming home ;" but using the word in the sense in which a man would say "I have no home, I live some- "times in London, sometimes in Paris, and sometimes in Rome ;" Mr. *Welsby* says, "adopt that word, and what would have been the "answer of the testator if he had been asked, where was his home ? In "Ceylon." But I doubt whether he would not have said, "I am staying "at Ceylon, and may do so for a considerable time ; but my home is "England."

However, I have not been able, applying any of the tests which I have suggested, or any of the authorities which I have had an opportunity of consulting, to determine with precision what is "domicil." I have had recourse to the 36 Geo. 3. c. 52, s. 2, the original Act imposing

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* Chap. ii., p. 13.

legacy duty, which is general in its terms and comprehends this case. It is true, as said by Chief Justice *Tindal* in *Thomson* v. *The Advocate General*,* that "the very general words of the statute, 'every legacy "given by any will or testamentary instrument of any person,' must, of "necessity, receive some limitation in their application, for they cannot "in reason extend to every person everywhere, whether subjects of this "kingdom or foreigners, whether at the time of their death domiciled "within the realm or abroad." That being so, it is said that the limitation in the Act extends only to those persons who are domiciled in England. That leads me to this consideration, may not the word "domicil" have a different meaning according to the purpose for which it is used? According to the authorities collected in Phillimore on Domicil, it is clear that the word "domicil" may have a different meaning under different circumstances. Then I ask, why should the testator's domicil be said to be out of England, so as to exempt his personal estate from the payment of legacy duty? I can see no reason, though I can well understand that, for many purposes, he might be considered as domiciled in Ceylon. Suppose some Cingalese law required a will to be made in a particular form, it would be a hardship to say that he was so domiciled there as to require his will to be made in that form. Therefore, looking at the Act of Parliament, and the construction put upon it by Chief Justice *Tindal*, viz., that it is limited to persons domiciled in England, the question is, whether there is in this case such a domicil?

It was said that the testator was as much bound to reside in Ceylon as a civil or military officer of the East India Company was formerly bound to reside in India, because he could not resign his judicial office without the consent of the Crown. I doubt that; but it is not necessary to discuss the point, because it is admitted that practically the Crown never refuses its consent. So, in the case of an Indian officer, the East India Company never withheld its consent to his resignation; and therefore it was said that as the two cases are similar, they ought to follow the same rule. I own I thought it difficult to see the distinction between this case and that of a barrister who goes to make his fortune in India, but, on consideration, I think there is a vast difference between the case of a young man who goes to India with the desire to obtain a position and acquire a competency, and then return to England, and the case of a judge, who is presumed to be a person who has already obtained a position, and who goes with a certain income and at a time of life which renders it probable that he only intends to stay abroad for a few years.

For these reasons I think that our judgment ought to be for the Crown.

Mr. Baron Wilde.—Domicil, no doubt, is a question of fact, and in general there is a greater collection of facts from which the Court is to draw its conclusion than in the present case. The Court has already laid down an important rule as to domicil.† The facts in this case are extremely meagre. The testator went as a judge to Ceylon; but the case is devoid of any expressions or act of his, from which the Court can draw a conclusion that he intended to make that place his domicil. The fact that he left his library in England points the other way. The *onus* is on those who wish to establish a foreign domicil; and they have nothing to rely upon but the isolated fact, that the testator

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* 12 Cl. & F., 1.

† The Attorney General *v.* Kent, 1 Hurlst. & Colt., 12.

accepted a judicial office and went to Ceylon. England was his domicil of origin, he had lived there all his life, and he left on his appointment as Chief Justice of Ceylon. There was nothing permanent in the nature of that appointment, nothing inconsistent with his domicil of origin. If regarded strictly, and without the knowledge which we extra-judicially possess, it was a colonial office during the pleasure of the Crown, and therefore of a temporary nature; if regarded with the light of that knowledge, it was an office to be enjoyed for a limited time, after which a pension would probably have been granted to him. It is, therefore, a case of residence adopted for a special and temporary purpose, and for a time which, though not definitely fixed, was not likely to be indefinitely prolonged. Such a residence does not, in my opinion, of itself create a domicil, though possibly a domicil might emanate from such a residence if protracted for a considerable time. In this case there was no such lapse of time, and therefore, in my opinion, no new domicil was acquired.

It was said that as the grant of the office was during the pleasure of the crown, the testator could not by any act of his own, and in the exercise of his own discretion, divest himself of it. That was a mere proposition, wholly unsupported by any authority or analogy, and I see no reason for adopting it. If we did, it might probably lead to a different conclusion.

For these reasons I agree that our judgment ought to be for the Crown.

Decree accordingly.

SUCCESSION DUTY.

COURT OF EXCHEQUER, 13th June 1862.

The Attorney-General *v* Abdy.

The Customs Fund. The share of a deceased contributor is a succession liable to duty.

By the 56 Geo. 3. c. lxxiii., the Customs Annuity and Benevolent Fund was established for the benefit of widows, children, and other relatives of the officers of customs in England; and it was provided that rules and regulations, which should have the same force as the Act, should be made for the formation of the fund, and directors and other officers appointed for the management of it.

The capital consists of subscriptions upon the principle of life insurance, the contribution of poundage (out of salaries) granted by the Act, and the profits of a publication called "The Customs Bills of Entry," acquired by the directors in 1846 for the benefit of the institution, by means of Letters Patent, the whole forming a common fund for the widows, children, and relatives, and also the nominees of the officers. Persons not relatives may be admitted as nominees, the admission being subject to revocation by the will of the subscriber, or to be annulled by the directors in certain cases of fraud.

The widow is the primary object of the institution, and is to be provided for by an annuity bearing a rateable proportion to the capital sum insured, and if that be not done by the subscriber himself, the directors may appropiate a part of the capital sum for the purpose. With this exception the subscriber may dispose of the capital sum (in the mode appointed by the rules) as he may think fit. If the subscriber die intestate, leaving no widow, issue, or nominee, the capital sum is to belong to the persons entitled as next of kin according to the statute

of distributions, and for the purpose of being so applied is to be paid to the subscriber's representatives. No policy or other form of insurance is issued, but a letter of acceptance of his proposal is sent to the officer.

In 1844 the Commissioners claimed legacy duty on a deceased subscriber's share in this fund, which was resisted by the directors, and proceedings were taken by arrangement, for the purpose of obtaining a judicial opinion upon the point, the directors sustaining the interest of the subscribers. The Court of Exchequer held that legacy duty was not payable, on the ground that the share did not constitute part of the personal estate of the subscriber, and that it was not property which he could dispose of as he should think fit. (*Re Rowsell*, Tilsley, 2nd edit. p. 684.)

The Commissioners, however, conceiving that succession duty was chargeable on the fund in respect of the shares of subscribers dying after the commencement of the Succession Duty Act, passing to persons other than widows, claimed duty accordingly in all such cases; but the directors, on behalf of the parties beneficially entitled, again resisted, and the following case was selected for the opinion of the Court of Exchequer, an information being filed against the executrix for the purpose of raising the question in all its bearings.

George Burlton Abdy, as an officer of Customs, in 1849 effected an insurance on his life, with the directors, in 500*l*. He died a bachelor in 1856, having by his will given his money to his sister, the defendant, whom he appointed executrix, who proved the will.

After an elaborate argument on behalf of the fund, the Court determined that succession duty was payable. Money arising from an ordinary life insurance the Court considered to be a succession derived from the assured as the predecessor; and there was no substantial distinction between such a case and the present. The share was property within the meaning of the statute; it was created by the subscriber by his own act, the right to dispose of it arising from the payments made by him, from whom therefore, as the predecessor, it was derived. The case was not one to which the 4th section had any reference; but assuming that enactment to apply, then the limited power which the subscriber had must be treated as derived from himself. The 17th section operated to prevent the relation of predecessor and successor between the insurers and the assured, but not between the assured and any person taking from him, or by his act.

SUCCESSION DUTY.

HOUSE OF LORDS, 15 July 1862.

Attorney-General *v.* Floyer.

Re-settlement by tenant for life and reversioner.
Joint predecessors per Exchequer.
Reversioner sole predecessor per House of Lords.

In 1774 Henry Bankes devised real estates to his son Henry for life, remainder to his first and other sons in tail male. In 1810 Henry (the son), the tenant for life, and William John his eldest son, the tenant in tail, suffered a recovery to such uses as they should jointly appoint, and in default of appointment to the use of Henry for life in confirmation of his former estate, remainder to such uses as William John, after the decease of his father, should appoint, and in default of appointment to the uses limited by the will of Henry Bankes, the grandfather. In 1821 the father and son exercised their power, limiting the estates (subject to their

further joint power, which they did not exercise) to the use of the father for life, remainder to the son for life, remainder to his first and other sons in tail male, remainder to George, the second son of Henry for life, remainder to his first and other sons in tail male. This deed contained a power for William John and George respectively, when in possession of the estates, to charge them with portions for their daughters and younger children.

Henry, the father, died in 1834, and William John, the son, died without issue in 1855.

George Bankes, the second son, having become tenant for life in possession in 1855, concurred with Edmund George, his eldest son, the tenant in tail, in disentailing the estates, and by their deed they conveyed the property to such uses as they should jointly appoint, and in default of appointment to the uses of the settlement of 1821. By another deed in execution of their power, they limited the estates (after again reserving to themselves a joint power, which they did not exercise), to the use of George for life, remainder to trustees during the life of Edmund George, for his benefit, with remainders over.

This latter deed also contained a power for George, the father, to charge the estates with portions for his daughters and younger sons. By will of 28 July 1855, George, after reciting the powers in the settlements of 1821 and 1855, charged the estates with portions for the daughters and younger sons. He died in 1856, leaving his eldest son Edmund George and five other children surviving.

In these circumstances the Crown claimed duty at three per cent., 1st, in respect of the succession of George Bankes as having been wholly derived by him from his brother William John, as predecessor; secondly, in respect of the succession of Edmund George, as having been derived under a disposition made by himself, at the date of which he was expectantly entitled to the estates as a succession derived from his uncle William John, as predecessor; thirdly, in respect of the portions of the younger children as derived either from their uncle, William John, or their own brother, Edmund George, as predecessor, by reason of the limited power for that purpose created by one or other of the said deeds of settlement.

The Court of Exchequer held, first, that Henry and William John were the joint predecessors of George, and that George was chargeable with duty at the rate of one per cent. on one half of the property, as upon a succession derived from his father, and three per cent. on the other half, as upon a succession derived from his brother.

Secondly, that Edmund George was chargeable with duty in the same manner, deriving his succession equally from his father and his uncle.

Thirdly, that duty was chargeable on the portions of the daughters and younger sons of George at the rate of one per cent., as their interest was derived from their father.

The House of Lords held, reversing the decision of the Court below on all points, that duty was payable on each succession at the rate of three per cent., by reference to the tenant in tail as the sole predecessor according to the principle contended for on behalf of the Crown.

House of Lords, 15th July 1862.

Attorney-General *v.* Smythe.

Same point as in the preceding case of the Attorney General *v.* Floyer.

In 1812 Sir Edward Joseph Smythe, Baronet, by deed on his marriage settled his real estates on himself for life, with remainder to his first and other sons in tail.

By deed, dated 23d April 1840, Sir Edward joined with his eldest son Edward Joseph in disentailing the estates, which were thereby limited to the father for life, with remainder to such uses as the father and son should jointly appoint and in default of appointment to the uses subsisting under the former settlement.

On 25th April 1840, previously to the marriage of the son, articles of agreement were made for settling the estates on the father for life, the son for life, then, subject to a rentcharge for the son's wife, on the first and other sons of the son in tail male; with remainder to Richard, the second son of Sir Edward, and his first and other sons in like manner; with remainder to the defendant, Charles Frederick, the third son of Sir Edward, and his sons in like manner, with remainders over.

The eldest son, Edward Joseph, married, and died in 1841, without issue, and without any settlement having been made in pursuance of the articles.

On the 11th May 1842, Sir Edward and his son Richard, the next heir in tail, by deed barred the entail, if any subsisting, and conveyed the estates to the use of their joint appointment, and in default of appointment to the uses subsisting by virtue of the disentailing deed of 1840, or of the settlement of 1812.

By deed of 12th December 1843, the father and son Richard executed their power, and limited the estates to the use of Sir Edward for life, with the like powers as under his settlement of 1812, so as to revive and restore the same, with remainder to the use that the deceased son's wife should receive her jointure rentcharge, and subject to a term for securing it, to the use of the son Richard for life, with remainder to his first and other sons in tail, with remainder to the defendant for life, with remainders over.

Richard died without issue in September 1853, in the lifetime of his father, who died in March 1856, whereupon the succession opened to the defendant.

The Crown claimed duty at the rate of three per cent in respect of the defendant's succession, as having been wholly derived by him from either the one or the other of his elder brothers as predecessor.

The Court of Exchequer held that the defendant's succession was derived either from his father and his eldest brother, under the joint power of appointment exercised by them by the articles of 25th April 1840, or from his father and his brother Richard, under the re-settlement of 12th December 1843, and therefore that the defendant was liable to a mixed rate of duty of two per cent., viz., one per cent. on the moiety derived from his father, and three per cent. on the moiety derived from the brother.

*** The Court of Exchequer did not deliver a formal judgment. The Case was argued on 9th June 1860, next after that of *The Attorney General* v. *Floyer*, and it was well understood that the result must be the same in both. When judgment had been given in that case on 6th July 1861, the Court merely added that their decision would be the same in this.

The House of Lords reversed the judgment, holding that duty was payable at the rate of three per cent., as in the last preceding case.

JUDGMENT of the House of Lords in the cases of the Attorney-General *v.* Floyer and the Attorney-General *v.* Smythe, Bart.

Tuesday 15th July 1862.

Resettlement by tenant for life and reversioner. Held by the Court of Exchequer that they were joint predecessors.

Judgment reversed by the House of Lords, and the reversioner declared to be the sole predecessor.

Lord Cranworth.—My Lords, I do not think that this case can be distinguished from Lord Braybrooke's.*

There a stranger in blood devised real estates to Richard Aldworth Neville for life, with remainder to his son Richard Neville for life, with remainder to his first and other sons in tail male. Richard Aldworth Neville, who had become the second Lord Braybrooke, died in 1825, and on his death Richard Neville, his son, who then became the third Lord Braybrooke, became tenant for life under the will, with remainder to his first and other sons in tail male. In 1841 the third Lord Braybrooke concurred with his eldest son, who had then attained his age of 21 years, in barring the entail and resettling the estate (subject to his own life estate under the will, and subject also to certain terms of years for securing the payment of some annuities and other charges) to such uses as he and his said son should appoint, and in default of appointment, to the use of his said son for life, with remainder to his first and other sons in tail male, with remainders over.

In 1850 Lord Braybrooke and his said son exercised their joint power, and appointed the estates, subject to certain annuities and charges, to the same uses as had been declared by the deed of 1841.

The third Lord Braybrooke died in 1858, and the question then arose as to the succession duty payable by his son, who then became the fourth Lord Braybrooke. He took an estate for life under the joint appointment of his father and himself, and in order to determine at what rate the duty was to be charged, it was necessary to ascertain who was his predecessor within the meaning of the Succession Duty Act; the rate of duty in all cases depending on the degree of relationship subsisting between the predecessor and the successor.

On behalf of the son it was argued that as he took, on the death of his father, under the joint appointment of his father and himself, the father was the predecessor; in which case a duty of one per cent. only would be payable on the whole estate; or if not so, then that the father and the son himself were joint predecessors, in which case a duty of one per cent. only would be payable on a moiety. But the Court of Exchequer first, and afterwards the House of Lords, held that the father was not either solely or jointly a predecessor; that the son was the sole predecessor, and that, in the language of the 2d section, he alone was the settlor *from whom the interest of the son was derived.* That being so, the case was clearly one to which the 12th section was applicable; for that section provides that when a successor takes under a disposition made by himself, the same duty shall be payable as would have been payable if no disposition had been made by the person thus filling the character both of predecessor and successor; if no disposition has been made by the son, he would have taken, on his father's death, as successor to the original devisor, a stranger in blood, in which case a duty of ten per cent. is payable. And the Court of Exchequer first, and the House of Lords afterwards, held accordingly that duty was payable at that rate.

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* 9 Clark, 150.

The son was held to be the sole predecessor. The ground of the decision evidently was that although the estate of the son arose under a joint appointment made by his father and himself, and although, therefore, the father was in a sense one of the settlors, yet he was not a settlor *from whom the interest or any part of the interest of the son, in his character of successor, was derived.* The interest of the son as successor was derived wholly out of his own prior estate tail, and in no respect from the estate of his father.

This decision appears to me to govern the present case.

Here Henry Bankes and his eldest son William John concurred in 1810, in suffering a recovery of certain settled estates, and in 1821 by virtue of a joint power of appointment, reserved to them by the deed creating the tenant to the præcipe, they resettled the estates to the use of Henry the father for life, with remainder to William John for his life, with remainder to his first and other sons in tail male, with remainder to George, second son of Henry, for his life, with remainder to his first and other sons in tail male, with remainders over.

Henry, the father, died in 1834, and William John, the son, then succeeded to the estate, and he died without issue in 1855. As he succeeded to the estate before the passing of the Succession Duty Act, the precise question which was decided in Lord Braybrooke's case never arose; but if Henry, the father, had lived till 1854 instead of dying in 1834, it is certain, on the authority of Lord Braybrooke's case, that William John, on succeeding in 1854, would have been held to be the sole settlor, for the purpose of ascertaining the succession duty payable by him. If he would have been the sole settlor for that purpose, I cannot understand on what principle it can be contended that the interests of those coming after him in the settlement were derived from any other source than that from which his own interest was derived. If he would have been held to be, within the meaning of the Act, the sole settlor from whom his own tenancy for life was derived, he was the sole settlor from whom the interests of his children, if he had had any, and those coming after them in the settlement, were derived. Those interests all come out of the same estate as that out of which his own tenancy for life was derived. And the decision of this House shows that in order to ascertain who is the settlor, within the second section, *i. e.*, the settlor, "from whom the interest of the suc- "cessor is derived," we must inquire, not who are the parties by whose conveyance the estate has been created, but who is the conveying party out of whose estate the interest in question has been derived? It can make no difference as to the rate of duty payable, that William John never was himself liable to duty by reason of his father having died before the passing of the Act. I am therefore of opinion that George, on succeeding to his brother, was liable to duty at three per cent.

The next question is as to the rate of duty payable by Edmund George, the eldest son of George, on the death of his father.

The same principles are applicable to this case, as to that of George. George and his eldest son Edmund George became respectively, on the death of William John, tenant for life in possession and tenant in tail in remainder. They executed a disentailing deed, reserving to themselves a joint power of appointment, under which they made a joint appointment, resettling the estate so that George continued to be tenant for life; but Edmund George was content to take, instead of his remainder in tail, an annuity of 4,000*l.* a year for his life, charged on the settled property, to commence at his father's death.

George, the father died in 1856, on which event Edmund George became a successor to the extent of 4,000*l.* a year. Who was his predecessor? The Braybrooke case has decided that he was his own sole

predecessor, and therefore, under the 12th section, duty is payable at the rate at which it would have been payable if the entail of 1821 had not been barred in 1855. This rate, is in my opinion, three per cent., as I have already explained in the case of George.

The only remaining question is, as to the rate of duty payable on the portions of the younger children of George.

I am unable to distinguish this from the two former cases. The portions are in substance a part of the inheritance. If instead of arising under the exercise of a power given to the parent, they had been at once fixed by the settlement which created the power, there could surely be no doubt but that they must have followed the fate of the inheritance, and I am of opinion that the circumstances of their arising under a power can make no difference. Indeed this seems to be expressly provided for by the 4th section of the Act. The interest created by the power must, on well-known principles, be treated as arising from the deed creating the power, and in this case it is unnecessary to consider whether we are to refer to the settlement of 1821 or to that of 1855, as the source of the power. The rate of duty will be the same to whichever settlement we refer.

It was argued that here the father ought to be considered as a purchaser of the right to appoint the portions, and so that he was the settlor from whom the interest of the younger children was derived; and this view of the case was attempted to be supported by reference to Jenkinson's case before the Master of the Rolls (24 Beavan, 64) and Yelverton's case (7 Hurlstone and Norman, 306). But those cases do not support the proposition contended for. In both those cases the court considered that the tenant for life had, in the result of his dealings with the property, become a creditor on the estate for a sum of money payable on a future day. That being so, the persons who under the disposition which he made of the money became entitled to it at his death, were properly held to be successors deriving title from him as their sole predecessor. He was according to the decision absolute owner of the money. But here the interests of the younger children were not derived from any fund to which George was entitled. He never was a creditor on the estate. These cases are, therefore, altogether different.

It was further pressed that in holding the brother or uncle to be the settlor, from whom the younger children derive their portions, and not the father, we shall be coming to a decision at variance with all the ordinary notions of mankind; that in a popular view of the case every one would say that the portions were derived from the father. To a certain extent that is true; but what we have to decide is, who is the settlor within the meaning of the statute; and, as I have already explained, I think that the decision in the Braybrooke case necessarily leads to the conclusion that the settlor, within the true meaning of the 2d section, must be a settlor out of whose estate the succession is derived, and so that though the act of the father in making the appointment was necessary to the creation of the portions, yet that, as they did not to any extent come out of his estate, he was not the settlor within the meaning of the statute.

I observe that the Judges of the Court of Exchequer say that their judgment, now under review in this House, was prepared before your Lordships had decided the Braybrooke case, though they further state that the decision of your Lordships is not inconsistent with their judgment. It will be apparent from what I have said, that in that statement I am unable to concur. The Judges say that George got his estate not by his own act but by the joint act of his father and brother.

The same thing precisely might have been said in Lord Braybrooke's case. The fourth Lord got his estate not by his own act, but by the joint act of his father and himself.

With all deference to the Judges of the Court of Exchequer, I cannot see the difference in principle between the two cases, and therefore I think that their judgment is wrong.

The result is, that in my opinion the rate of duty payable on the succession of George, of Edmund George, and of George's younger children is three per cent. It was not disputed by the Solicitor-General that in calculating the sum due, allowance must be made for the annuity to which the parties chargeable with duty were already entitled when the duty accrued. There will, I presume, be no difficulty in adjusting the amount due, taking it as established that the rate chargeable is three per cent. on the estates included in the recovery of 1810.

It was, however, admitted that a part of the estates included in the settlement of 1821 were fee-simple estates of Henry, as to these the duty is certainly payable only at the rate of one per cent.; and with respect to the portions, they must, for the purpose of regulating the duty, be apportioned rateably between the settled and fee-simple estates according to their value. The duty on so much as is attributable to the original settled estates will be assessed at three per cent; that assessed on the fee-simple estates, brought into settlement for the first time in 1821, will be assessed at one per cent.

Att.-Gen. *v.* Smythe.

My Lords, I have given my opinion at length with reference to the case of the Attorney-General *v.* Floyer: with respect to the other case of the Attorney-General *v.* Smythe, I can only say, that having looked at it very attentively, I am unable to discover any distinction whatever in principle between the two cases. It was argued, that in the case of Smythe the tenant for life took, not his original estate for life, but a new estate created for the first time. I do not think that makes the slightest difference in the case; therefore the same judgment, in my view of the case, will apply to both.

I am authorized by my noble and learned friend Lord Chelmsford, who unfortunately is detained at the Privy Council, and is unable to attend here to-day, to say, that he entirely concurs in the views which I have expressed to your Lordships.

Att.-Gen. *v.* Floyer.

Lord Wensleydale.—My Lords, there is no doubt that the decision of the majority of your Lordships in the case of the Attorney-General *v.* Lord Braybrooke is just as binding as if the whole House had concurred in it, and the *ratio decidendi* in that case must govern all other cases in this House and in all inferior tribunals. We have, therefore, merely to ascertain what was the rule laid down by the late Lord Chancellor (Campbell) and Lord Kingsdown according to which their Lordships decided, and that rule must unquestionably govern other cases.

I have given the subject every consideration in my power. My two noble and learned friends concur in a view of the case which must decide the present; and after some doubt I agree in that view.

In that case Lord Howard de Walden devised the Audley End Estates to Richard Aldworth Neville for life, remainder to his eldest son Richard Neville for life, remainder to the first and other sons of the body of the said Richard Neville in tail. The appellant was the eldest son and tenant in tail in remainder, and he joined with the tenant for life in executing a disentailing deed in 1841. The appellant, with the consent of Lord Braybrooke as protector of the settlements, con-

veyed, to hold to such uses as Lord Braybrooke and the appellant should appoint, and in default, to the appellant for life, with remainder over. In January 1856 Lord Braybrooke and the appellant executed a joint deed of appointment to Lord Braybrooke for life, remainder to the appellant for life, remainder to his first and other sons in tail. New considerations were reciprocally given as the price of the execution of the joint power acquired by the disentailing deed ; amongst others, the appellant himself giving up some of his own rights to his father, which I thought had the effect of giving different interests from those taken under the will of Lord Howard de Walden, and that the appellant no longer had his succession under that will, but under a new title. This opinion was overruled by my two noble and learned friends, and must be considered as properly overruled.

They decided that the case fell under the twelfth section, that the appellant took a succession under a disposition made by himself within the meaning of that section, and inasmuch as at the date of that disposition the appellant was entitled to the property comprised in the succession expectant on his father's death (who died after the Succession Duty Act, and during the continuance of the disposition), that he was chargeable with the duty at the same rate as if no such disposition had been made.

They might have decided only, that as the new disposition made by the deed of 1856, in which he concurred, was ineffectual to alter his condition under the will of Lord Howard de Walden, by the express provision of the twelfth section, it was unnecessary to make any further inquiry whether that disposition was one by the appellant alone, or by his father and the appellant jointly ; and, therefore, their decision upon the latter question was unnecessary, and was not intended by them to be made the ground of their decision.

It is possible, from what Baron Bramwell says as to the inapplicability of the case of the Attorney-General *v.* Braybrooke, that he may have supposed (the report not being then published) that such might have been the ground of decision. But I agree, after entertaining some doubt, with my noble and learned friends, that the majority of the house in Lord Braybrooke's case meant to decide that the appellant claimed the succession under a disposition made by himself and by himself only, and that he claimed the succession from himself only as predecessor, as created out of his own estate tail only. If derived from his own father's estate for life in part, he ought to have been subjected, in respect of that part, to a duty of one per cent only. But the majority of your Lordships held that he claimed altogether under a disposition made by himself alone, and therefore was liable to the full duty of ten per cent., as he certainly would be if there had been no such subsequent disposition.

The decision in Lord Braybrooke's case is, therefore, in effect, that if the tenant in tail in remainder joins with the tenant for life in executing a general power of appointment to another, the interest of the appointee is derived from the tenant in tail in remainder, and must be charged with succession duty accordingly. That decision, therefore, must govern both the cases of the Attorney-General *v.* Floyer and the Attorney-General *v.* Smythe.

The succession of George Bankes must be so taken to have been derived from his brother William John as predecessor ; that of Edmund George Bankes from his uncle William John Bankes as predecessor ; and that of the children of George Bankes from their uncle William John Bankes, or their own brother.

The same rule must prevail as to the succession of Sir C. F. Smythe.

Of course, the judgment in Attorney-General *v.* Floyer must be altered by making a deduction of the value of the annuity, and a reduction of 1*l.* per cent. on the value of the land brought into settlement by Henry Bankes the younger.

Lord Cranworth.—The motion I put to your Lordships will be, that the judgment of the Court of Exchequer be reversed, and that the case be remitted to that Court with a declaration, that so far as relates to the estates comprised in the recovery of 1810, the rate of duty chargeable on the succession of George, of Edmund George, and of George's younger children is three per cent., due allowance being made in calculating the value of the property for the annuity charged upon the estates to which they succeed; and that with regard to the fee-simple estates that were first brought into the settlement of 1821 by Henry Bankes, the duty is payable at the rate of one per cent. only; and with respect to the portions, they must, for the purpose of regulating the duty, be apportioned rateably between the settled and the fee-simple estates according to their value.

Judgment of the Court of Exchequer reversed.

Cause remitted with a Declaration.

Lord Cranworth.—My Lords, in the case of the Attorney-General *v.* Smythe the motion will be, that the judgment of the Court of Exchequer be reversed, and that the case be remitted to the Court of Exchequer with a declaration that the duty is payable at the rate of three per cent.

Judgment of the Court of Exchequer reversed.

Cause remitted with a Declaration.

SUCCESSION DUTY.

COURT OF EXCHEQUER, 12th January 1863.

The Attorney General *v.* Gardner.

An estate being settled on certain trusts by the father of a lady on her marriage, it reverted to him by her exercise in his favour of the power of appointment contained in the settlement, subject to the life estates of her husband and herself.

The father died before the passing of the Succession Duty Act, having devised his reversion to the defendant, a stranger in blood.

The husband and then the wife died since the Act, whereupon the reversion fell to the defendant.

Held, that the father was the predecessor, that the case came under the direct operation of the 2nd section of the Act, and that the 12th and 15th sections did not apply.

JUDGMENT.

Mr. Baron Martin.—This is an information for succession duty. By a marriage settlement on the marriage of the Marquis and Marchioness Townshend, made in the year 1807, a sum of 25,000*l.* Navy 5 per cent. Bank Annuities was settled by William Dunn Gardner the lady's father upon certain trusts. These annuities were afterwards sold, and, in pursuance of a power contained in the settlement, an estate called Soham Mere was purchased and conveyed subject to the same trusts as in the settlement. These were, to the husband and wife suc-

cessively for life, and, after the death of the survivor, for the benefit of the issue of the marriage, and should there be no child (which was the case) then in trust for such persons as the Marchioness should by deed or will appoint, and in default of appointment, for herself absolutely.

After the marriage the Marchioness, by deed of 26th December 1808, executed the power vested in her, and appointed the Soham Mere estate, after the death of her husband and herself without issue, to such uses as her father should appoint, and in default of appointment, to the use of her father, his heirs and assigns for ever.

On the 10th November 1831 William Dunn Gardner by will devised the estate to the defendant (a stranger in blood) for life, with remainder to his first and other sons in tail, and soon afterwards died. The Marchioness survived her husband and died in 1858 without ever having had a child.

The Succession Duty Act came into operation in May 1853 and the Attorney General claimed duty at the rate of ten per cent. The defendant contended that he was not chargeable with duty at all, or if with any, at the rate of one per cent. only. It was admitted by *Mr. Lush* and *Mr. Joseph Chitty*, who argued the case for the defendant, that the will of Mr. William Dunn Gardner was a past disposition of property, by reason whereof the defendant became beneficially entitled, within the 2nd section, to property upon the death of the Marchioness, who had died after the time appointed for the commencement of the Act.

William Dunn Gardner, at the time of making his will, was absolute owner in fee simple of an estate which, for the purpose of the succession duty, must be deemed a reversion expectant upon the estates for life of the Marquis and Marchioness and the contingent estates to the unborn children. This estate is as well known and recognized in law as an estate in fee simple in possession. It might have been sold, or mortgaged, or leased, or dealt with in like manner as any other fee simple estate, and in fact was devised to the defendant by will, and it is difficult to see why succession duty should not be payable upon a disposition of it. The simple and proximate state of facts was, that a testator, owner in fee simple of a reversion expectant upon life and contingent estates, made a will and devised an estate for life to the defendant, who therefore took by devise an estate from an owner in fee simple, and it would seem to be immaterial what was the nature of the testator's title, or how he became possessed of the property. In truth, he by his will created a new succession, the defendant taking a beneficial interest by devise, carved by him out of his estate in fee simple in the reversion.

It is according to the ordinary rule of law that the proximate state of things and not the remote is to be regarded, but it was contended on behalf of the defendant that he is not chargeable with duty by virtue of the 12th and 15th sections. The argument was, that Mr. William Dunn Gardner having taken the reversion in fee, under the power of appointment conferred upon the Marchioness by the marriage settlement, the case was the same as if his name had been originally inserted in the settlement with the same limitation. For this position a passage in the judgment of *Lord Kingsdown* in the *Braybrooke case* in the House of Lords was cited. The testator therefore, it was said, took a succession under a disposition made by himself, within the meaning of the 12th section, and under the circumstances of this case would not himself have been chargeable with duty; that the property was reversionary property expectant upon the death of the Marquis and Marchioness, and that by the 15th section the reversionary property

being vested in the defendant by alienation, viz., by will, he was only chargeable with duty at the same time and at the same rate as the testator (the person originally entitled) would have been, and as he would not have been chargeable with duty neither was the defendant.

This argument is founded upon the position that the estate of William Dunn Gardner must be deemed to be as one in the marriage settlement, and assuming this to be so, nevertheless the argument on behalf of the defendant seems to us to be fallacious. Assuming the estate to William Dunn Gardner to have been inserted in the settlement, the limitation would have been to the Marquis for life, remainder to the Marchioness for life, contingent remainders (which never vested) to the children, remainder to William Dunn Gardner in fee. This would be improperly called a remainder; it really would have been a reversion and part of the old fee simple of William Dunn Gardner, it would never have passed out of him, and when the Marquis and Marchioness died without children and the particular estates thereby determined, he, or his heirs or devisees, would become entitled to the possession, not of a new estate, but by reason of the old ownership.

Under such circumstances it is quite clear that William Dunn Gardner would not have been chargeable to succession duty; first, the title to the possession being by reason of the old reversion, our impression is, that it was not a succession at all, it was a mere repossession of the old estate after the particular estates created by him had become extinct. But secondly, it is expressly declared not to be chargeable by the latter part of the 12th section, which enacts that no person shall be chargeable with duty upon the extinction or determination of any estate created by himself, unless at the date of its creation he was entitled to the property expectant upon the death of some person dying after the time appointed for the commencement of this Act. This was not the position of William Dunn Gardner when the estates of the Marquis and Marchioness were created. And thirdly, in order to the chargeability to duty, there must be a predecessor and a successor who are different persons. Upon the assumption of the defendant, William Dunn Gardner filled both characters, in fact he would have been successor to himself. But we think that the first part of the 12th section does not apply to such a case as the present at all. When the owner of a reversion in fee, not chargeable to succession duty, makes a will and devises the reversion, it seems to us that he creates or confers a new succession, and that the Act is to be applied to it in its simple and direct application, in like manner as if he had been owner of the fee simple in possession. And what this part of the 12th section seems to us to refer to is such a case as Lord Braybrooke's, and several others which have come before the courts, where a man, chargeable to succession duty, makes a disposition of property, in which case he is to be chargeable as if no such disposition had been made. And the first part of the 15th section seems to us to refer to the case of an alienation of reversionary property by an alienor chargeable himself to duty in which case the alienee is subjected to the same duty. In the infinite variety of cases and circumstances to which the Succession Duty Act may be sought to be applied, it may be that it will turn out to be otherwise, but our impression strongly is, that the first parts of the 12th and 15th sections apply only to cases where the disponer or alienor would himself be chargeable to duty, and do not apply to a case like the present where he would not.

Several cases were cited by the learned counsel on both sides, *The Attorney General* v. *Yelverton* in 7th Hurlstone and Norman, page

306, was alleged to be a direct authority in favour of the Attorney General, and it seems to us to be so. In substance, the settlement of the money in that case constituted a new succession. The expression of *Lord Kingsdown* in *Lord Braybrooke's case*, and the case *In re Barker* in 7th Hurlstone and Norman, page 109, were relied upon on behalf of the defendant. We do not dissent from either, but they seem to have no application to this case. We would merely observe, that when it is said that a limitation created under a power must be read as if it was introduced into the deed creating the power, it seems to be rather a similitude than a rule, that generally it is as if the limitation had been contained in the original deed, and not that under all circumstances it is absolutely to be so. If it is to be deemed and considered as an abstract positive absolute rule of law, it would be difficult to understand how the grant of a lease or rentcharge by the tenant for life, having a power of appointment, would not be defeated by the exercise of the power (Sugden on Powers, page 81).

As to the duty at the rate of 1*l.* per cent. we are not aware that any argument was used to show that such was the proper rate. The lawful rate in our opinion is 10*l.* per cent. as claimed by the *Attorney General*. The Judgment will be for the Crown.

Thursday, 15th January 1863.

Mr. Baron Bramwell.—In the case of *The Attorney General* v. *Gardner*, I concur in the full judgment which has been pronounced, but I wish to say a few words in addition: William Dunn Gardner was entitled to an estate in reversion or remainder, it seems to be immaterial which, as also how he got it. This estate he devised to the defendant. If the *Attorney General* v. *Yelverton* was well decided the case is concluded. But though I defer to the authority of that case, I confess that I am not convinced by it, still, independently of that authority, I think that the Crown is entitled to judgment. To my mind the property is not "vested by alienation or other derivative title" in the defendant within section 15 of the Act; I think that a title by will is not within those words, but it is such a disposition as would be, if of money, "a disposition or devolution such as in itself to "create a succession within the provisions of the Act" within section 17, and is within section 2, and creates a succession between the defendant and William Dunn Gardner. It is clear that had William Dunn Gardner died intestate, his heir would have taken a succession, why not his devisee? This opinion is in conformity with what is suggested in *The Attorney General* v. *Yelverton*.

LEGACY DUTY.

Court of Exchequer, 27th January 1863.

The Attorney General v. Brackenbury and another.

The Donee by will of a general power of appointment over personal estate, exercised the power by will in favour of the persons who were to succeed to the property in default of an appointment.

It was held that Legacy Duty was payable under 37 *Geo.* 3, *c.* 52, *s.* 18, *as upon a legacy from the appointor.*

J. B. Brackenbury, who died in 1844, by will gave his property, consisting almost wholly of personal estate, in trust for sale and conversion, the proceeds to be held in trust for his daughter Harriette Mary Brack-

enbury for life, and, in the event of her marriage, also for her husband and their issue as she might appoint, and in case she should not marry (which she did not), then, upon her death, the trust fund to be disposed of as she should by will appoint, and in default of appointment to go to the testator's brother and sister, the defendant Ralph Brackenbury and Hannah Brackenbury, absolutely as tenants in common.

Harriette Mary Brackenbury, who died in 1861, by her will, (after bequeathing several legacies and without referring either to the power or the property which she derived under her father's will,) gave all the residue of her property, both real and personal, equally between her uncle and aunt the said Ralph Brackenbury and Hannah Brackenbury, their heirs, &c. as tenants in common.

It was contended on behalf of the Crown that the daughter's will was an exercise of the general power given to her by her father's will, and that by her execution of the power legacy duty, as on an absolute gift, at one per cent., became payable under the father's will, out of her estate, in respect of the appointed property, under 36 Geo. 3. c. 52, s. 18. And legacy duty at five per cent. was also claimed to be payable under the daughter's will in respect of so much of the father's estate as was thereby appointed in favour of her uncle and aunt the said Ralph and Hannah Brackenbury.

JUDGMENT.

Chief Baron Pollock (without calling for a reply). The executors are bound to pay legacy duty at the rate of 5*l.* per cent. Harriette Brackenbury, by her will, exercised a dominion over the fund, and made it liable to her debts, legacies, and annuities. So much was admitted, for it could not be disputed by the learned counsel for the defendant. My Brother *Martin*'s remark upon that is inevitable, it decides the whole case. The parties take by virtue of the will, and hence they take subject to 5*l.* per cent. duty.

Baron Martin.—I am of the same opinion. I do not wish to be understood as laying down what would, in my judgment, have been the liability of a person who, being in the position of the appointees in this case, disclaimed to take under that appointment by will, and elected to take under the original will. If such a person were to disclaim any benefit which might come to him from the will containing the appointment, it might be otherwise. Here we must assume that the appointees were either silent, or consented to take under the appointment contained in the later will. James Brackenbury left to his daughter an estate for life in these funds, and provided that after her decease the property was to remain and be upon and for such trusts, intents, and purposes as she, by her will, should direct or appoint; and in default of such direction or appointment, or so far as any such, if incomplete, should not extend, in trust for his brother and sister, their executors, administrators and assigns. Miss Brackenbury actually has dealt with this property, she has declared it liable to the payment of her debts, funeral and testamentary expenses, and the legacies and annuities given by her will; subject thereto, it is to be divided between her uncle Ralph and her aunt Hannah. Now, the case cited by the Solicitor General shows, by being made subject to debts, &c., the property, if not otherwise disposed of, would go to the next of kin of the last testator, not to the persons who would be entitled under the will of the first testator in default of appointment. According to this case, Miss Brackenbury, having elected to exercise this power so as to charge it with her debts, funeral and testamentary

expenses, legacies and annuities, thereby took it to herself. If this be so, there is an end of the case ; the appointees take under the appointment, not under the original will, and must pay according to their relationship to the appointer, not to the first testator.

Mr. Baron Channell.—I do not propose to consider the question whether any duty is now payable. We are now called upon to say, on the assumption that the time for payment is come, at what rate it is to be made. Now I think the appointees are liable at the higher rate, for I think they fail to show that they can claim to take under the will of James Brackenbury alone. They abandoned that claim so soon as *Mr. Mellish* admitted that the will of his daughter dealt with the property so as to subject it to her debts and legacies along with the rest. The case of *Chamberlain* v. *Hutchinson* seems to determine it. No doubt in that case there was an appointment to the executors of the appointor ; but that does not destroy the applicability of the case, though it makes the similarity less in one respect. On the whole I think the Crown entitled.

Mr. Baron Wilde.—The testatrix in this case has executed a valid appointment in favour of creditors and others, with a direction of the residue to her uncle and aunt. It is, nevertheless, contended that the uncle and aunt, by refusing to take the benefit of the appointment, can bring into operation the bequest which the original will created in their favour, in default of appointment. No authority whatever has been cited to show that a rejection, by one or more of the appointees, of the benefit of the appointment, is equivalent to a default of appointment ; and it would be very singular, in my judgment, if it could be so held, for the appointment is a valid appointment ; it was an exercise of the power by which the testatrix successfully assumed to herself the entire dominion over the fund ; and from this dominion two consequences would appear to flow irresistibly ; first, her executors would be liable to the additional duty under sect. 18 ; and, secondly, the fund would become assets available to her creditors. Now it appears to me to be so violently inconsistent with this state of things, to hold that there has been a default of appointment, that that proposition is not worth any further refutation.

Judgment for the Crown.

LONDON :
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

NINTH REPORT

OF

THE POSTMASTER GENERAL,

ON

THE POST OFFICE.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1863.

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NINTH REPORT.

To the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

My Lords,

I have the honour to present to your Lordships the Ninth Annual Report on the Post Office, being that for the year 1862.

I trust you will find the general results satisfactory. While the public accommodation has been increased, the net revenue has also increased; the augmentation of the gross revenue having been considerably greater than that of the expenditure. General progress.

Inland Service.

By substituting Road Letter Boxes, the number of Post Offices last year was diminished by 89, making the present number 11,316, of which 808 are Head Offices, and 10,508 Sub-Offices. On the other hand, the number of Road Letter Boxes was increased by 511. Thus the whole number of public receptacles for letters is now 14,776, as compared with 14,354 last year, and with little more than 4,500 before the establishment of Penny Postage. Post Offices.

The Post Offices which were in the course of construction at Leeds, Perth, Dundee, Greenock, and in the Southern Division of London have been completed, and large improvements have been made in those at Manchester, York, and Hereford. Preparations are making for new Post Offices at Exeter, Halifax, and Carlisle, and for three district Offices at Liverpool.

New Post Offices have been provided or large improvements made in existing Offices by the Postmasters of Chester, Hereford, Maidstone, and Paisley, and of many other smaller towns.

There have been further improvements in the Chief Office at St. Martin's-le-Grand, and in some of the suburban Offices, partly to provide for the constant and rapid increase of business in the London District, within which, during the last year, more than 11,000 new houses were built, viz., about 2,300 within the town limits, and more than 9,400 in the suburbs.

Free deliveries.

At nearly 700 places free deliveries were last year established for the first time; and at 190 other places the free deliveries were extended in their area, increased in number, or otherwise improved.

Nearly 94 per cent. of the letters, newspapers, and other postal packets delivered in the United Kingdom are now conveyed without any charge (beyond the ordinary postage) by letter-carriers and rural messengers to the houses of the addressees; and this proportion is steadily increasing.

Rural Posts.

Rural Posts have been established in many parts of Wales and the South of Ireland, which previously did not enjoy this accommodation; and in other districts these posts have been improved and extended.

Day Mails.

During the last year 97 towns, including many in South Wales, were provided with Day Mail Communication with London, Dublin, or Edinburgh; such communication being in several instances the third, or even the fourth, during the 24 hours.

Of 530 towns in England and Wales having Head Post Offices, 331, in addition to a Night Mail in each direction, have now a Day Mail to London and 444 a Day Mail from London; 40 of these towns receive, and 57 of them despatch three London bags daily; five receive, and twelve despatch four London bags daily; and three receive, and five despatch five such bags daily.

Other improvements in Mail Service.

Postal communication between provincial towns has also, in many instances, been made more frequent. Between Manchester and Liverpool there are now not fewer than eight mails in each direction daily.

There has been an acceleration in the Day Mail from the West of England, rendering practicable a much later despatch of letters at Bristol, Bath, Cheltenham, Gloucester, Reading, Stroud, and many other places.

The acceleration of the Day Mail from the North of Scotland, mentioned in the last Report, has been effected; and in connexion with this acceleration a convenient mid-day despatch from Liverpool and Manchester to London has been established; an improvement urgently desired by the merchants of those towns.

A great acceleration, moreover, has taken place in the communication, *viâ* Holyhead, from Scotland and from many towns in the north of England to Ireland.

A considerable improvement has been made in the postal arrangements of many parts of Scotland, and an important acceleration in the communication of Edinburgh, Glasgow, and many other towns in Scotland, with towns in the North-eastern parts of England.

A contract which the Post Office has at length been able to enter into, on suitable terms, with the Waterford and Limerick Railway Company, has enabled the Department to establish between those towns a new Railway Service, which has long

been desired, and which confers many advantages, extending, in the neighbourhood of Limerick, to not fewer than fifty Sub-Offices.

Improvements have also been made by using the railway between Athlone and Castlerea for the Night Mail, and that between Longford and Sligo for the Day Mail.

Travelling Post Offices.

Travelling Post Offices are now in use on most of the Railways by which mails are conveyed to and from London; and there can be no doubt that they have aided materially in effecting, among other improvements, an earlier delivery of letters in London and its neighbourhood.

General agreements with railway companies.

During the past year, general agreements for the use of all their trains were entered into with the London and South-western, the South Wales, the Waterford and Limerick (as already mentioned), and four other smaller Railway Companies; making the whole number of such contracts 32.

One satisfactory result of these contracts has been a great decrease in the number of contentions, to be decided by arbitration, regarding the amount of payment for Railway service.

Exchanging apparatus.

The mail-bag exchanging apparatus is now used at more than 100 railway stations.

In London new Mail Vans of a better construction have been brought into use.

Distance that Mails are now carried; with cost of conveyance.

The subjoined table shows that the distance over which Mails are now conveyed within the United Kingdom by Railways, Mail Coaches, Mail Carts, Steam Packets, Boats, and Foot Messengers, is nearly 160,000 miles per day; being upwards of 7,000 miles more than at the end of 1861. This increase is principally in railway conveyance:

1862.

—	Mails conveyed by Railways.				Mails conveyed by Mail Coaches, Omnibuses, Mail Carts, &c.*			
	Number of Miles per Week Day.	Average Charge per Mile.	Maximum.	Minimum.	Number of Miles per Week Day.	Average Charge per Mile.	Maximum.	Minimum.
		s. d.	*s. d.*	*d.*		*d.*	*s. d.*	
England -	37,888	0 6¼†	3 2¾†	¼	20,325	3	1 0	Exemption from Tolls.
Ireland - -	4,645	0 11	4 1	¼	8,277	1¾	0 7¼	Do.
Scotland -	7,249	0 7	4 0	¼	4,769	3	0 6½	¼*d.*
United Kingdom -	49,782	0 6¾	4 1	¼	33,371	2½	1 0	Exemption from Tolls.

* These distances are exclusive of the conveyance of mail bags from one part of a town to another.

† In calculating these amounts, the payment to the Chester and Holyhead Railway Company has been omitted, as only part of that payment is for postal service.

(*continued*)

—	Mails conveyed on Foot.*				Mails conveyed by Packets and Boats between different Places in the United Kingdom.			
	Number of Miles per Week Day.	Average Charge per Mile.	Maximum.	Minimum.	Number of Miles per Week Day.	Average Charge per Mile.	Maximum.	Minimum.
		d.	*d.*	*d.*		*s.* *d.*	*s.* *d.*	
England -	52,141	1½	4¼	⅜	1,169	0 6†	2 0†	Exemption from Tolls.
								d.
Ireland -	8,680	1¼	2	⅜	63	0 1½	0 8	¼
Scotland -	11,784	1½	3	⅜	1,613	0 4¼	1 10¼	¼
United Kingdom -	72,605	1½	4¼	⅜	2,845	0 4¾	2 0	Exemption from Tolls.

Letters, Newspapers, and Books.

Number of letters.

The following table shows the number of letters delivered in the United Kingdom during the last year, and the proportion of letters to population ‡:—

—	Number of Letters in 1862.	Increase per Cent.§ on Number in 1861.	Proportion of Letters to Population.
England - - - -	497 millions	About 2¼	24 to each person.
Ireland - - - -	51 „	„ 2	9 to each person.
Scotland - - - -	57 „	„ 1½	19 to each person.
United Kingdom - -	605 „	„ 2	21 to each person.‖

As compared with 1861, the total shows an increase of 12 millions and as contrasted with the year previous to the intro-

* These distances are exclusive of the conveyance of mail bags from one part of a town to another.

† In calculating these amounts the payment for the Holyhead and Kingstown Packets has been omitted, as only part of that payment is for postal service.

‡ This table is to some extent an estimate, being the result of a calculation founded on a record of the actual number of letters delivered in one week of each quarter in the year. At page 30 in the Appendix will be found a statement of the estimated number of letters in each year since 1838; and at pages 31 and 32 an estimate of the number of books and newspapers during each of the last six years.

§ The rate of increase is calculated from the numbers given with greater minuteness in the table at page 30.

‖ At Liverpool and Birmingham the proportion is as high as 30 letters to each person, at Bristol 35, in Manchester 38, in Dublin 39, in Edinburgh 41, and in London 49.

duction of penny postage (1839), an increase (omitting franks) of 529 millions; making the present number of letters very nearly eight-fold the number in 1839.

It will be seen by the following table, showing the rate of increase during the last five years, as compared in each instance with the rate in the foregoing year, that the augmentation last year was unusually small. Nevertheless the accumulated increase is so great, that in the London District alone the number of letters is now nearly double that which (before the adoption of penny postage) was delivered in the whole of the United Kingdom, London included; this aggregate number being now nearly equalled by the mere local letters in the London District:

1858	$3\frac{3}{4}$ per cent.
1859	$4\frac{1}{4}$ „
1860	$3\frac{1}{2}$ „
1861	$5\frac{1}{4}$ „
1862	2 „
Average annual increase about	$3\frac{3}{4}$ „

While the increase in the number of letters generally has been small, the increase of printed circulars has been unusually great, amounting last year (so far at least as the London Office was concerned) to more than 11 per cent. It was remarked, that in relation to the Lambeth Election, there were as many as 40,000 circulars posted in a single day.

International Exhibition.

Nearly half a million of letters passed through the temporary Post Office which was provided in the building for the International Exhibition last year.

Registered letters.

It was stated in the last Report that owing to the failure of the frequent appeals made by this Department to the senders of letters containing money or other articles of value, always to register such letters, for the sake not only of the senders but of the letter carriers and other persons through whose hands they must pass, it had been resolved to make the registry of such letters compulsory; further, that it had been determined to reduce the registration fee from 6*d.* to 4*d.* Last August the latter arrangement was, as regards inland letters, carried into effect, and a beginning was at the same time made in the matter of compulsory registration by requiring that all inland letters passing through the London Office and containing coin should be registered, with a provision that when such registration was not made on the application of the person who posted the letter, the Department should make it without application, and charge a double fee; such fee, however, to be of course

returned whenever it might be shown that the letter did not really contain coin.

The result of these alterations has been highly satisfactory. Under their operation there has been an increase in the number of registered letters passing through the London Office (where alone these measures have as yet come into joint action) of not less than 37 per cent. as compared with an increase in the corresponding period of 1861 of about 4 per cent. only.

The number of letters compulsorily registered during the same period was upwards of 58,000, which is rather more than one in ten of the whole number just referred to.

Concurrently with this increase in registration there has been a great diminution in applications for missing letters containing coin, the number at the London office having been reduced by more than one-half; and a still more cheering result appears in the fact, that while in the last quarter of 1861, four London letter carriers were convicted of stealing cash letters, in the corresponding quarter of 1862 not one was even charged with such an offence.

It is satisfactory to be able to report that the regulation regarding compulsory registration was carried into effect with the general acquiescence, apparently, of the public; the rule having caused but few complaints. With your Lordships' approval, I propose soon to extend the regulation to other parts of the country.

As frequently notified, the Post Office does not undertake, even when a letter is registered, and when its conveyance is confined within this country, to give absolute security for its delivery with its contents untouched; since to do so, would require an alteration in an Act of Parliament, and would expose the Office to the same kind of frauds, by collusion, as were formerly frequently practised in the case of money orders; but how great the security obtained by registration really is, may be gathered from the following statement:—During the last half of 1862, out of about 900,000 registered letters posted in the United Kingdom, whether for delivery at home or abroad, the whole number lost was only 12, viz., seven inland and five foreign or colonial letters, although there were some other letters which it was declared had been opened. The bank notes, coins, or other available property stated, upon what was considered good evidence, to have been contained in the last mentioned letters, amounted to less than 200*l.* (62*l.* of which was in letters passing between this country and places abroad), while the total amount of such property in the 12 lost letters was only 9*l.* 5*s.* 6*d.*

Not only the public, but the letter-carriers and other officers of the Department, are benefited by any arrangement to dimi-

nish the temptation to theft, or, where that temptation proves irresistible, which serves to fix the guilt on the right person. This object is promoted not only by the plan of registration, but by what is called restrictive sorting, a mode of proceeding which, while attended with some loss of speed, reduces the number of hands through which any letter has to pass, and increases thereby the means of tracing it. This way of sorting, which has been found effective, in the manner indicated, has, during the last year, been much extended.

Newspapers and Book Packets.

The number of newspapers delivered last year was nearly 73,000,000, which is about half a million more than in the previous year; and the number of Book Packets was rather more than 14,000,000, being an increase upon the previous year of about 1,700,000, or nearly 14 per cent.

Insufficiently and wrongly directed letters.

Erroneous reports having been circulated regarding the treatment of letters which have been insufficiently or wrongly directed, I have inserted in the Appendix the regulations really adopted in such cases. A perusal of them will, I think, show that these letters, far from being treated with heedlessness, have an amount of trouble expended upon them which, considering that the time of the Department is the property of the country, ought scarcely to be given, (to make up for what arises generally from the carelessness of the writers,) without an additional charge.

Valentines.

Hitherto there seems to be no tendency to abandon the old practice of sending Valentines. Last year the number of Valentines which passed through the London Office was upwards of 430,000, showing an increase of more than 20,000 upon the previous year; and in the present year there has been a further and yet larger increase.

Letters in envelopes.

It is found that more than 91 per cent. of the inland letters are sent in envelopes; but the number of foreign and colonial letters so despatched is, as might be expected, smaller; being about 65 per cent.

Money Orders.

Money Order Offices.

During the last year, 134 additional Money Order Offices were opened in England and Wales, 23 in Ireland and 8 in Scotland; 8, however, having been closed for want of business. Thus the whole number of Money Order Offices in the United Kingdom is now 2,879.

Money Order system with colonies.

We also exchange Money Orders with Canada, Victoria, Western Australia, South Australia, Queensland, New Zealand, the Cape of Good Hope, Gibraltar, and Malta; and shall soon do so with New South Wales and several other Colonies.

Number of Money Orders, &c.

The following Table shows the number of Money Orders issued during the year, with other particulars:*

INLAND.

—	Number of Money Orders issued.	Amount.	Increase per Cent. on Amount.	Commission.	Proportion of Money Orders issued to Population.
		£		£	
England and Wales -	6,444,531	13,459,575	7¾	114,625	About 1 to every 3 persons
Ireland - - - -	533,917	1,069,958	8	10,352	„ 1 „ 11 „
Scotland - - - -	608,597	1,231,726	11¾	10,691	„ 1 „ 5 „
United Kingdom - -	7,587,045	15,761,259	8	135,668	„ 1 „ 4

COLONIAL.

—	Half the Number of Orders Issued and half the Number Paid.†	Half of Joint Amount of Issue and Payment.	Increase Per Cent. on Amount.	Commission. †	Remarks.
		£		£	
Canada - - - -	8,772	30,135	49	791	
Gibraltar - - -	1,749	8,119	96¾	292	
Malta - - - -	1,916	5,376	½ per cent. decrease.	227	
Victoria - - - -	3,324	15,312	No business transacted with these Colonies in 1861.	361	System in operation about 11 months.
Western Australia -	484	3,887		64	Do. do.
South Australia - -	21	69		5	Do. 3 do.
Queensland - - -	90	406		14	Do. 6 do.
New Zealand - - -	136	585		42	Do. 8 do.
Cape of Good Hope -	810	2,779		62	Do. 9 do.
Total Colonies - -	17,302	66,668	124	1,858	
Total United Kingdom (issues, as above)	7,587,045	15,761,259	8	135,668	
Grand Total - -	7,604,367	15,827,994	8¼	137,526	

ANNUAL INCREASE in the Total Amount for which Money Orders, whether Inland or Colonial, were issued in the last five years, as compared in each case with the Amount in the year preceding.

Year.	England and Wales.	Ireland.	Scotland.	United Kingdom.
1858	About 4	About 4¾	About 3¼	About 4
1859	„ 5	„ 4	„ 2	„ 4¾
1860	„ 4½	„ 6	„ 4¼	„ 4½
1861	„ 5½	„ 5	„ 5½	„ 5½
1862	„ 7¾	„ 8	„ 12	„ 8¼
Average increase	5¼ per cent. increase.	5½ per cent. increase.	5½ per cent. increase.	5½ per cent. increase.

* At page 33 in the Appendix is a statement of the Money Orders issued and paid since 1838.

† As respects most of the Colonies to which the Money Order system has been extended, the commission (as between the British and Colonial Post Offices), is charged partly on Orders issued and partly on Orders paid.

From time to time the department has been urged to issue Money Orders when the sum is below 2*l.*, for a smaller commission than 3*d.*, descending even to 1*d.* These applications, however, have always been refused, since, a commission even of 3*d.* is not sufficient to pay the cost. Means, nevertheless, for sending small sums of money at little expense are afforded by the arrangement under which postage stamps, forwarded in letters, can now be exchanged at many Post Offices for money, at a charge of 2½ per cent.; thus enabling any person to send stamps to the value of 3*s.* 4*d.* for one penny, and to the value of 1*s.* 8*d.* for a halfpenny. In all transmissions of stamps, however, care should be taken to fold them in rather thick paper, so that the contents may neither be seen nor felt through the cover.

Postage Stamps exchanged for Money.

A large amount of money is already paid in exchange for postage stamps, amounting last year in London alone to nearly 60,000*l.*; and the arrangement, now including all Money Order Offices in England and Wales, and certain offices in Ireland and Scotland, will probably, at no distant time, be extended.

The most common amounts of postage stamps tendered in exchange for money are between 1*s.* and 5*s.*

Notwithstanding the distress in the cotton districts and notwithstanding the reduction in the fee for registering letters, there was a large increase, last year, in the amount of money which passed through the Money Order Office; an increase of more than a million sterling; although, in consequence of the amount for which a money order can be drawn having been raised from 5*l.* to 10*l.*, the increase in the *number* of Money Orders was very small; one order now often serving the place of two.

Increase of Money Order business.

The greatest rate of increase was in Scotland, where it was not less than 12 per cent., the increase in England and Ireland being about 8 per cent. The town where the increase was greatest was Bradford, where it reached 23 per cent.

It will be seen by a table at page 12 that a large number of Money Orders now pass between this country and the Colonies, and, as might be expected, these Orders, as a general rule, are for much larger sums than Inland Money Orders.

Colonial Money Orders.

A short time ago a book of blank money orders was stolen from one of the offices, and some of the forms were employed as groundwork for forgery. The orders were used to obtain goods from tradesmen; but if these tradesmen had refused to part with their goods until the orders had been cashed, no fraud could have been perpetrated. It need scarcely be remarked that no one can be secure in treating a money order as cash, unless he knows the person from whom it comes. In all other cases, before having value given for it, the order should be presented for payment.

Frauds.

While speaking of frauds upon receivers of Money Orders, it is well to caution *senders* also; though I am happy to state that the whole number of frauds, on whomsoever committed, seems to be very small. When dispatching a money order the remitter should either not sign his letter with more than his

initials or (for which provision is made on the use of a penny stamp), should direct that the order be not paid till ten days after date, so as to allow time for an acknowledgment, or, that failing, for stoppage of payment.

Post Office Savings Banks.

The operations of the Post Office Savings Banks commenced in September 1861, and the progress of the banks from that time, and especially during the past year, has been highly satisfactory, about 180,000 depositors having opened accounts in them during the year 1862.

Number of Savings Banks.

In that year 255 additional Post Office Savings Banks were opened in England and Wales, 300 in Ireland, and 299 in Scotland, including, as in the case of Money Order Offices, the neighbouring islands.

The whole number of Post Office Savings Banks at the end of 1862 was, therefore, 2,532, viz., 1,933 in England and Wales, 300 in Ireland, and 299 in Scotland.

Many of these banks have attracted a large number of depositors, and 76 only of the whole number opened have failed to obtain depositors, so that the advantages which they offer appear to be understood and appreciated throughout the whole Kingdom.

Number and amount of deposits and withdrawals.

The following Table shows the number and amount of deposits and withdrawals during the years 1861 and 1862:—

Year.	Country.	Deposits.		Withdrawals.	
		Number.	Amount.	Number.	Amount.
			£ s. d.		£ s. d.
1862.	England and Wales	530,297	1,790,182 15 9	86,667	401,508 7 6
„	Scotland - -	33,549	60,000 10 6	3,813	11,851 3 6
„	Ireland - -	28,736	96,955 9 3	3,947	18,259 1 3
„	United Kingdom -	592,582	1,947,138 15 6	94,427	431,618 12 3
1861.	England and Wales	46,643	167,778 9 9	1,612	6,759 7 11
	Total from 16th Sept. 1861, to 31st Dec. 1862 - -	639,225	2,114,917 5 3	96,039	438,378 0 2

The following Table gives the number of depositors remaining in account with the banks at the close of the year 1862, the amount of their deposits, and the average amount (exclusive of interest) standing to the credit of each depositor.

Country.	Number of Depositors.	Amount of Deposits.	Average Amount to credit of each Depositor.
		£	£ s. d.
England and Wales -	159,489	1,554,262	9 14 11
Scotland - - -	9,766	48,149	4 18 7
Ireland - - -	7,314	78,696	10 15 2
United Kingdom -	176,569	1,681,107	9 10 5

Since the beginning of the present year 332 additional banks have been opened, making 2,864 banks in all, and the gross amount of deposits, including interest up to the 1st January, has increased from 2,136,680*l.* to 2,952,296*l.*

Average amount of each deposit in Post Office, and Old Savings Banks.

The subjoined Table gives the average amount of each separate deposit in the Post Office Savings Banks in the different parts of the Kingdom, as compared with a like average in the old savings banks.

Country.	Average Amount of Deposit.	
	Post Office Savings Banks.	Original Savings Banks.
	£ *s.* *d.*	£ *s.* *d.*
England and Wales - -	3 7 10	4 8 9
Scotland - - -	1 15 9	3 3 2
Ireland - -	3 7 6	5 6 7
The Islands - - -	2 19 6	6 6 9
United Kingdom -	3 6 2	4 6 5

The foregoing Table shows that in each division of the United Kingdom the Post Office Banks have obtained a larger proportion of small depositors than the old banks have been able to attract. This circumstance is attributable mainly to the greater facilities which the Post Office Banks afford, and especially to the fact that they are open daily and for several hours; but it is in part attributable to the fact that whereas the old banks were for the most part located in towns of some magnitude, the Post Office Banks have been extended freely to small villages, and comparatively poor districts, which had hitherto been unprovided with savings bank accommodation. The extensions during the year were, with but few exceptions, of this character, and hence, no doubt, it has happened that the average amount of a deposit in Post Office Banks, as shown in the foregoing Table, is somewhat lower than it was shown to be in my report for the year 1861.

Friendly Societies, &c.

Much use has been made of our Savings Banks by Friendly, Provident, and Charitable Societies, and by the Managers of Penny Banks, as shown by the subjoined number of accounts opened with these bodies:—

Friendly Societies - - - -	1,010
Provident and Charitable Societies - -	642
Penny Banks - - - - -	82

One important advantage of Post Office Savings Banks is, that they give any person the power of making a deposit or taking out money in any part of the country in which he may happen at the time to be, without reference to the place where his account was originally opened.

This power is largely used. Last year there were not fewer than 20,872 such deposits and 15,842 withdrawals.

Old Savings Banks closed.

The trustees of several of the old banks have already shown a disposition to relinquish the labour and responsibility which they have so long taken upon themselves from motives of benevolence, and which are now no longer required of them. The trustees of the savings banks at Bermondsey, Blackpool, Braintree, Brixton, Buntingford, Carnarvon, Chesham, Cheshunt, Enfield, Finchley, Ham (West), Hoxton, Ipswich, Kirkby, Stephen, Leatherhead, Llangollen, Melbourne (Derbyshire), Merthyr Tydvil, Newton in Mackerfield, Pimlico, Poulton-le-Fylde, Rawtenstall, Rochford, Romsey New Hall, Sheerness, Southwold, Staveley, Tredegar, Wandsworth, Wallasey, and Weston-super-mare in England, Machynlleth in Wales, Glencoe and Leith in Scotland, and Carndonagh and Gorey in Ireland, have already closed those banks.

The voluntary retirement of the trustees of 36 of the old banks may be taken, I think, as a proof that the Post Office Banks are generally considered to have been efficiently conducted, and to have provided sufficient savings bank accommodation in a manner satisfactory to the public.

With a view to facilitate the proceedings of the trustees of banks which have been or may hereafter be closed, an Act of Parliament has been passed in the present Session.

Under the provisions of this Act the trustees of a closed or closing bank will be able to relieve themselves of the custody of the balances belonging to persons who have left the country, or to deceased persons whose representatives have not preferred any claim for the money, by transferring these balances in bulk to the Commissioners for the Reduction of the National Debt, accompanied by such a schedule of particulars as will facilitate the repayment of the balances, with interest, to the owners thereof, if at any time those owners make good their claims to the money; and the trustees of any closed or closing bank will also have the power, with the consent of the Commissioners for the Reduction of the National Debt, to compensate their paid officers out of any separate surplus fund that may belong to the bank in question. As the trustees will thus have it in their power to make some provision for the paid officers who have hitherto conducted the affairs of their banks, it is probable that many more of the smaller banks will be closed at an early date.

A sum amounting to more than 340,000*l.* has already been transferred from the old savings banks to the Post Office Savings Banks by means of transfer certificates, but additional sums, the amount of which cannot be ascertained, have no doubt been withdrawn from the old banks and paid into the Post Office Banks in cash.

Examination of depositors' books.

The regulations laid down for carrying on the business between the postmasters and the depositors, and the arrangements made for the proper entry of and check on the depositors and postmasters' accounts, have been found to work most satisfactorily, and to require little or no alteration. In illustration of the satisfactory working of these arrangements, I may state that,

in the examination of depositors' books, which takes place in each year on the anniversary of the day on which each book was issued, and which has now extended to upwards of 114,000 books, very few errors, and those of little importance, have been discovered. This satisfactory result of the examination fully confirms the opinion which I expressed in my last Report as to the care and intelligence displayed by the postmasters.

In the Appendix will be found a copy of the general account of the Post Office Savings Banks to the 31st December last.

Foreign and Colonial Posts.

Convention with German Postal Union.

A new Convention has been concluded with the German Postal Union, under which a Book Post has been established, and by which a mutual right has been given of sending closed mails in transit to certain other countries; though this right is not to come into use until certain arrangements have been made with Austria.

Hamburg and Bremen.

Conventions like the foregoing have also been entered into with Hamburg and Bremen.

Dover and Ostend Service.

The Belgian Government has, at its own cost, organized a Day Packet Service between Dover and Ostend; so that in the 24 hours there are now two services between these ports, affording much additional accommodation.

Portugal.

The means of communication with Portugal by way of France and Spain, and by private ship, not to speak of the Brazil packet which touches at Lisbon once a month, being deemed sufficient, the line of Mail Packets between Southampton and Lisbon, which was maintained at a cost of more than 5,000*l.* a year, has been withdrawn, and this with little or no injury to the service.

Cape of Good Hope.

The Contract for the Packet Service to the Cape of Good Hope having terminated, advertisements were issued for new tenders, and they have resulted in the acceptance, though for a much lower payment than that hitherto made, of the offer of the present contractors—the Union Steam Ship Company. This result is the more satisfactory from the circumstance of this Company having always performed the service in a very creditable manner.

Under the late Contract the cost of the service was more than 32,000*l.* a year, exclusive of premiums for under-time, which last year were upwards of 5,000*l.*, making a total of more than 37,000*l.*; whereas under the new Contract the payment will begin at 25,000*l.* a year, and gradually diminish to 15,000*l.*

No premiums will be given, though penalties will be enforced, and the time allowed for the service has been reduced from 42 days to 38.

Concurrently with this reduction in the cost of the service, the postage on letters sent by Packet has been raised, under your Lordships' authority, from 6*d.* the half ounce to the former rate of 1*s.*; while the postage on letters for which great speed and punctuality are not required, and which may be conveyed therefore by private ships, has been reduced to 4*d.*

By the joint operation of these measures, I feel no doubt that

this service, which has hitherto been attended with a great loss, will be made self-supporting, and that thus an important step has been taken towards placing the Packet Services generally on a sound footing.

Brazil. The Contract for the Brazil Service, in like manner, after public advertisement, has again been obtained by the present Contractors, the Royal Mail Steam Packet Company, and that upon terms which will make this service also self-supporting.

Still more recently the same Company have, after a like public competition, obtained a new contract for the West Indian service, with an annual subsidy of rather more than 170,000*l.* Except that this contract will not include a few unimportant communications, the new service will be as good as the former one, although its cost will be less by about 70,000*l.* a year. To this saving must be added the probable increase in the amount of sea postage arising from the augmentation which, as in the case of the Cape Colony, has been made in the rate of charge: an increase which may be estimated at about 30,000*l.* a year, making, with the diminished cost of the service, a total gain of about 100,000*l.* So great, however, was the former loss, that even after this large reduction there will be an annual deficit, probably of about 100,000*l.*; though under the new arrangement part of this deficit will have to be borne by the colonies.

Here again I have to express pleasure at the service remaining in the hands of the present Company, as they have well performed it.

West Indies. When calling for tenders for the service to Brazil the Post Office advertised also for tenders for the West Indian Service, as the Contract for both will end with the present year.

In the case of the West Indies, as in that of the Cape of Good Hope, while reverting, under your Lordships' authority, to the old rate of 1*s.* the half ounce on letters sent by Mail Packets, we have, for the benefit chiefly of the poorer classes, reduced the postage on letters sent by private ships to 4*d.*

At the end of the period for which the new Contract is taken, it will, I hope, be found possible to make yet further approximation between income and expenditure.

Scale of weight altered. With reference to the increase of postage to the West Indies and the Cape of Good Hope, I should remark that, with your Lordships' authority, advantage was taken of the opportunity to make an alteration in the scale by weight, by adopting the uniform step of half an ounce, instead of advancing first by the half ounce and then by the ounce, as in the scale for inland letters.

According to the latter scale, which has hitherto applied also to all Colonial letters, a letter to the West Indies, if found to weigh more than an ounce, even by a single grain, would, at the advanced rate, have been subject to an additional charge of 2*s.*, making in the whole 4*s.*; whereas, by the amended scale, such a letter, and any other letter, not weighing more than an ounce and a half, will be charged only 3*s.*

When the postage is low there can be little objection to the

inland scale of weight; but when it is comparatively high, this scale becomes objectionable.

Dover and Calais and Dover and Ostend contracts.

In conformity with the evident intention of the resolution of the House of Commons in March 1860, regarding the renewal of Mr. Churchward's Contract for the Mail Services between Dover and Calais and Dover and Ostend, due notice was given to Mr. Churchward that his Contract would terminate on the 20th June next, and advertisements were issued calling for tenders for these services.

Subject to a provision that, if Parliament should still vote the monies which would be required to pay Mr. Churchward, the arrangement shall not take effect, an offer from the Belgian Government to perform the British portion of the Dover and Ostend service in addition to its own, for a payment much below the present estimated cost of our part of the service, has been accepted; and a tender, also for a payment much below that now made, has been received for the performance of the Dover and Calais service, and is still under consideration.

Tenders for Mail contracts.

Much of the success on which the Department may, I think, fairly congratulate itself, in relation to the foregoing contracts, is, I believe, due to the manner in which the forms of tender were prepared.

It has been our object to let the Postal Service fall as far as practicable into the usual channels of trade, so as to avoid the expense which must be incurred by any unnecessary departure, whether as regards the course or the rate of sailing, from the arrangements which would be adopted for freight and passengers only. To this end the tenders have been so framed as to allow many modifications of the plan which the Post Office might abstractedly prefer, and to bring out clearly the cost of each part of every service, so that this cost might be compared with the benefit. For example, a desire had been expressed for the Packets employed in the Cape Service, which at present touch at the islands of St. Helena and Ascension on the homeward passage only, to call on the outward passage also; and it might naturally be supposed that such an arrangement would not be attended with much additional expense. Instead, however, of these additional calls being included in the general service, it was requested that they should be made subject of specific charge; and the result showed that, owing to the prevailing winds, this apparently small deviation from the course would add 8,000*l.* a year to the subsidy, or more than a third of the whole sum demanded.

So again, with regard to speed, while the parties tendering were invited to state for what sum they would perform the service at a certain given speed, they were also asked to say what would be their demand both for a higher and a lower rate of speed.

Finally the persons tendering were not compelled to use the printed form of tender at all, but were informed that while, other things equal, an offer according to that form would be preferred, they were at liberty to propose any other arrangement.

No doubt the many combinations and alternatives to which this mode of proceeding gives rise, have added much to the difficulty of deciding which tender, upon the whole, offered the greatest amount of advantage; but considering the large sums of money to be paid and the many important interests at stake, the labour has been well expended.

India. In the last Report it was stated that, at the suggestion of the Indian Government, the Department was about to advertise for tenders for two additional services each month between Aden and Bombay, with a view, if practicable, of making the whole postal communication with India by that route, and of withdrawing the packets to Madras and Calcutta.

Advertisements were issued both in this country and in India, yet only one tender was received, and the terms demanded were high. Moreover it was found, as indeed this Department expected, that the Peninsular and Oriental Steam Navigation Company's ships would, for the sake of their passenger and goods traffic, still have to go to Madras and Calcutta, and that the cessation of the postal service to those ports would not therefore cause any reduction in the Company's subsidy. Thus the alteration would have proved very expensive; and as the Indian service is far from being self-supporting, it has been decided, as your Lordships are aware, that no further steps shall, for the present, be taken in this matter.

Australian service *viâ* Panama or Singapore. It has been proposed from time to time that a second monthly Australian Service should be established by way of Panama, and the Executive Council of Queensland has urged the establishment of a second service, *viâ* Torres Straits and Singapore.

The cost of the Australian Service, even with one mail a month, is at present so much greater than the postal revenue from it, that I see no early prospect of any addition to this service, much as a bi-monthly mail may in itself be desirable, unless, indeed, as in the case of the West Indies, the Cape of Good Hope, and Hong Kong, the rate of postage be increased.

As compared with the Panama route, the present, while for all the letters, except those to New Zealand, it is the shortest, would, I am satisfied, if its performance were thrown open to competition, be found to be also much the cheapest; since it requires a branch only from Ceylon, while the Panama route would imply a new service all the way from Panama—in other words across the whole of the Pacific.

The distance from London to Melbourne, (to which city more than half of all the Australian letters are forwarded,) is, by way of Gibraltar and Suez 13,100 miles, and by way of Marseilles only 12,100 miles; whereas *viâ* Panama the distance is 15,300 miles. Even to Sydney and Brisbane, the most easterly of the Australian capitals, the distance by way of Suez is less than *viâ* Panama; indeed the only colony in that part of the world to which the Panama route is the shortest, is New Zealand, which, however, receives only about one-sixth part of the whole correspondence. And, taking telegraphic communication into account, even New Zealand can be more quickly reached by way

of Suez than *viâ* Panama. It is so at the present time, and when the telegraphic wires shall have been continued to Ceylon, the difference in favour of the Suez route will be great.

Except to New Zealand, I am satisfied that if a second service were established *viâ* Panama every article of news conveyed by it would, even under present circumstances, be anticipated, so far at least as tidings can be sent through the agency of the telegraph, by the present route.

The time now required for conveying letters between London and Melbourne by way of Gibraltar and Suez is 51 days, and *viâ* Marseilles and Suez 45 days, and telegrams are sent in 38 days; while if the packets from Ceylon went round by Singapore, all these times would probably be increased by seven or eight days, and if the Panama route were adopted, unless steam ships even more powerful and therefore more expensive than those belonging to the Peninsular and Oriental Company were employed, the time, not only for letters but even for telegrams, would probably be about 58 days.

Application having lately been made to the Government of Victoria on behalf of that of New Zealand to co-operate in establishing a packet service *viâ* Panama, the application was refused.

The objections to the route *viâ* Torres Straits and Singapore are not so strong as those to the Panama route, but to my judgment they seem to show that the present route is the best.

It is true that the fortnightly packet which touches at Point de Galle in Ceylon, calls also at Singapore, but the distance from Ceylon to Melbourne *viâ* Singapore is greater by 1,670 miles than by the present route *viâ* King George's Sound; and even to Sydney the distance *viâ* Singapore is greater by 466 miles.

And while the distances by way of Singapore are the greatest, I think it probable that, if advertisements were issued for tenders for the two services, the Singapore route would also be found the more expensive.

The superiority of the route *viâ* Ceylon and King George's Sound over those by way of Singapore or Panama, great as it now is, will be still greater, if, after the completion of the railway from Paris to Ancona or Brindisi, one of these latter ports be substituted for Marseilles as the European port for the Mediterranean service; and if the projected railway by the line of the Euphrates be constructed, and employed for the transmission of mails, the superiority of the present route will be rendered still more manifest.

French packets to West Indies;

A line of mail packets, running at present once a month, has been established by the French government between St. Nazaire and Vera Cruz, calling at Martinique and Santiago de Cuba, with a branch packet from Martinique to Guadaloupe; and these packets are available for the transmission of English correspondence.

and to East Indies.

There is now, also, a French line of mail packets to Ceylon, with one branch to Calcutta, touching at Pondicherry and Madras,

and another to Shanghae, calling at Singapore, Saïgon, and Hong Kong. Hitherto there have been difficulties in making use of these packets, but the negotiations with the French Post Office on the subject have now been brought to a satisfactory termination, and I hope that, very shortly, the British public will be enabled to send letters by these vessels.

New Post Office at Suez.

A new and commodious Post Office has been built at Suez, on a piece of land specially ceded for the purpose by the late Viceroy of Egypt.

Reduction of Postage to Mexico, Cuba, and Porto Rico.

While the postage of letters sent by mail packets to the Cape of Good Hope and to our West Indian colonies has been increased, that of letters between this country and Mexico, Cuba, and Porto Rico has been reduced, the rate in all these cases being now 1*s.* the half-ounce; and it is intended ultimately to make this rate uniform to all parts of the West Indies, whether colonial or foreign, and to the eastern sides of Central and South America.

Mileage contracted for; with cost of services.

Subjoined is a statement of the mileage at present contracted for by the several Packet Companies having Contracts with the Post Office for the conveyance of Mails to British Colonies or to Foreign Countries; together with the cost of the Service during the past year, and other particulars:—

Service.	Contractors.	Annual Mileage.*	Mean Speed.†	Number of Voyages within Contract Time.	Number of Voyages after Contract Time.	Annual Payment.	Average Payment per Statute Mile.
						£	*s. d.*
Cape of Good Hope	Union Steamship Company.	177,419	8¼	24	—	32,400	3 8
Dover, Calais and Ostend.	J. G. Churchward -	42,058	13⅓	‡	‡	18,600	8 10
India, China, Australia and Mauritius.	Peninsular and Oriental Steam Navigation Company.	1,436,968	10¼	275	197	399,297	5 7
Newfoundland and Bermuda.	Sir S. Cunard, Bart.	77,136	8	20	36	14,700	3 9
New Zealand - -	Intercolonial Royal Mail Steam Packet Company.	53,542	§	§	§	24,000	9 0
North America and Bahamas.	Cunard, Burns, and Maciver.	381,548	11½	124	6	176,340	9 2
West Coast of Africa	African Steam Ship Company.	139,333	8	17	5	30,000	4 4
West Coast of South America.	Pacific Steam Navigation Company.	166,980	9½	30	16	25,000	3 0
West Indies, Mexico, Brazil and River Plate.	Royal Mail Steam Packet Company.	639,066	10¾	234	88	269,243	8 5
	TOTAL - -	3,114,050	10¼	724	348	989,580	6 4

* Both the mileage and mean speed are given in statute miles.

† The mean speed has been calculated according to the *direct* distance from port to port, no allowance having been made for deviations from the direct course. These deviations are in some cases considerable, especially with respect to voyages performed in the Eastern seas during the prevalence of the monsoons. The mean speed actually attained by the Packets in those cases was therefore proportionately higher.

‡ Under this Contract the precise time to be occupied in the voyages between Dover and Calais, and Dover and Ostend, is not fixed.

§ The Postmaster General's powers under this Contract having been delegated to the Governor of New Zealand, no records are kept at this Office of the manner in which the Service is performed.

From the above table it will be seen that, without counting home services, such as those to Ireland, the Channel Islands, and Orkney and Zetland, the voyages performed by the Mail Packets during the year were equal, in the aggregate, to more than three millions of miles, and that the cost (including payments by the Colonies) was nearly a million sterling, or about 6*s.* 4*d.* per mile; also that the average speed was rather more than 10 miles per hour.

The most distant point to which mails are conveyed by British packet is Auckland, New Zealand, about 15,000 statute miles from Southampton; the nearest is Calais, 26 miles from Dover.

Punctuality of Mail Packets.

The excess of time, when the packets were too late, was often a few hours only; sometimes, only a few minutes.

Several instances occurred of remarkable punctuality in the delivery of mails conveyed over great distances, even when such punctuality was dependent on packets arriving at a point of junction by different routes. Among them were the following:—

—1st. The arrival of the Mails *viâ* Marseilles despatched from Sydney, New South Wales, distant nearly 13,000 miles, on the 22nd September; from Calcutta, distant 8,000 miles, on the 10th October; from Shanghae, distant upwards of 11,000 miles, on the 19th, and from Hong Kong, distant upwards of 10,000 miles, on the 27th September. These Mails were all due in London on the 13th November at midnight, and they arrived one hour and ten minutes before that time. 2nd. The Mails from the West Indies and Central America despatched from Southampton on the 17th September, were delivered at the Danish Island of St. Thomas, distant more than 4,000 miles, at the precise moment at which they were due, viz., at 6 a.m. on the 2nd October. On the same voyage the Mails for Jamaica and Demerara, conveyed in each case by a separate branch packet, were delivered within a few minutes of the time at which they were due, while the Mails for parts of Central America and for the Pacific were delivered at Colon on the Eastern Coast of the Isthmus of Panama, distant 5,400 miles, 30 minutes after time, the Packet having been detained at sea that precise time by H.M.S. "Orlando;" and the Mails for Chili, after having been conveyed with others across the Isthmus of Panama, were delivered at Valparaiso, distant nearly 9,000 miles from Southampton, two hours before the appointed time.

Number, size, and horse-power of packets.

The total number of steamships employed in the Packet Service, exclusive of Tenders, &c., is 96, with an aggregate of 140,000 tons and of 36,000 horse-power.

The largest and most powerful Packet is the paddle-wheel steamship "Scotia," of 3,871 tons and 1,000 horse-power, belonging to Messrs. Cunard, Burns, and Maciver, the Contractors for the North American Service; and the smallest is the "Vivid," of 300 tons and 128 horse-power, the property of Mr. Churchward,

Contractor for the Dover and Calais and Dover and Ostend Services.

Number of Officers.

The Mail Packets are manned by a force, including officers, of more than 8,000 men. In addition to which a staff, maintained by the Post Office, of 33 Naval Agents in charge of Mails (all officers of the Royal Navy), is employed, on board the Packets, for the threefold purpose of securing the correct delivery of the Mails, guarding against unnecessary delay on the voyage, and reporting on nautical questions affecting the performance of the service. In some cases, however, where it has been found expedient to sort the Mails during the voyage, so as to save labour at the Chief Office in London, and to accelerate the delivery of the letters, Officers of the Post Office (28 in all) have been substituted for the Naval Agents; and in other cases, where neither a Naval Agent nor an Officer of the Post Office has been deemed necessary, the Mails are placed in charge of the Commander.

Shipwrecks.

During the year 1862 there was a large number,—unprecedentedly large, I believe,—of shipwrecks in the Mail Service, five Packets having been totally lost; viz., the "Karnak," belonging to Messrs. Cunard, Burns, and Maciver, in entering the harbour of Nassau, Bahamas; the "Lima," belonging to the Pacific Steam Navigation Company, on a reef off Lagarto Island, in the South Pacific Ocean; the "Cleopatra," the property of the African Steam Ship Company, on Shebar Reef, near Sierra Leone; the "Colombo," belonging to the Peninsular and Oriental Steam Navigation Company, on Minicoy Island, 400 miles west of Ceylon; and the "Avon," belonging to the Royal Mail Steam Packet Company, at her moorings in the harbour of Colon, New Granada.

The only loss of life was in the case of the "Cleopatra," where one officer and four Kroomen were washed from a raft in endeavouring to reach the shore and were drowned; nor was there any considerable loss of correspondence, although many letters on board the "Colombo" arrived in a state requiring the greatest care in drying and handling to prevent their crumbling to pieces, while others were found reduced to a hopeless state of pulp.

Waterproof bags, &c.

Experiments are in progress with a view of seeing whether, without undue hindrance in the despatch of the mails, or in the sorting on board ship, registered letters, at least, may not be packed in bags or boxes which are waterproof.

Owing to the prompt arrangements of the several contractors, there was but little inconvenience to the public service, beyond the injury to some of the correspondence, from the foregoing wrecks.

Revenue and Expenditure.

Gross Revenue.

Gross revenue.

The gross Revenue of the Post Office last year, and its comparison with that of 1861, are as follows* :—

Postage.

	1862. £		1861. £	
England - -	2,913,522		2,833,699	
Ireland - -	260,947		258,778	
Scotland - -	322,166		310,214	
		3,496,635†		3,402,691†

Commissions on Money Orders.

England - -	116,837		109,233	
Ireland - -	9,475		8,888	
Scotland - -	10,642		9,745	
		136,954‡		127,866
		£ 3,633,589		£ 3,530,557

To this sum of 3,633,589*l.* must be added 130,415*l.* for impressed stamps on newspapers (collected by the Commissioners of Inland Revenue) making a total of 3,764,004*l.*, which being adjusted with reference to the balances due to and from the Colonies, gives a gross revenue properly appertaining to the year of 3,777,304*l.*

This sum shows an increase of 114,306*l.* on the adjusted gross revenue of 1861, being an increase at the rate of rather more than 3 per cent., which is about 1 per cent. less than the average of the last five years.

Subjoined is a statement of the increase or decrease of the adjusted gross revenue under four principal heads.

	Increase. £	Decrease. £
Produce of impressed Stamps on Newspapers		4,156
Commission on Money Orders - - -	9,088	
Postage of Public Departments - - -		16,645§
General Business - - - - - -	126,019	
	£135,107	20,801
Net Increase - - - - -		£114,306

* At page 37 in the Appendix a statement is given of the Revenue and Expenditure since 1837; and also for the last two years, of the amount of postage collected at many large towns.

† Exclusive of "returns" for refused letters, &c.

‡ This is the sum actually brought to account of revenue, and consequently slightly differs from that stated at page 12, which shows the amount of commission on the orders *issued* during the year.

§ This excess in 1861, was owing to the great amount of official correspondence arising from the Census.

Expenditure.

Expenditure.

The following table gives both the actual expenditure in 1862 and the expenditure properly appertaining to that year; compared in both respects with the year 1861:—

Heads of Service.	Actual Expenditure.		Expenditure properly appertaining to the Year (partly estimated).	
	1862.	1861.	1862.	1861.
	£	£	£	£
Salaries, Pensions, &c.	1,133,628	1,102,576	1,129,500	1,102,576
Buildings, Repairs, &c.	68,115	67,519	61,898	48,280
Conveyance of Mails.				
By Railways	526,966	655,047	507,279	500,000*
„ Coaches, Carts, &c., and Wages of Mail Guards	169,629	173,107	169,629	173,107
„ Mail Packets:—				
British portion*	964,260	981,076		
Colonial portion	145,208	139,586		
Total	1,109,468	1,120,662		
Deduct payments made by Colonies	264,507†	171,434†		
	844,961‡	949,228‡	470,000§	470,000§
„ Private Ships	1,948	1,821	1,948	1,821
Manufacture of Postage Labels	28,393	25,972	28,393	25,972
Stationery (defrayed by Stationery Office)	25,821	27,897	25,821	27,897
Miscellaneous, including the conveyance of Mails through Egypt, Clothing of Letter Carriers and Guards, Official Postage, Rents, Taxes, Law Expenses, &c.	145,895	151,360	145,895	151,360
	2,945,356	3,154,527	2,540,363	2,501,013

It will be seen that the Expenditure properly appertaining to the year 1862 was greater than that of 1861 by 39,350*l.*, which increase is at the rate of rather more than 1½ per cent. as compared with an increase of rather more than 3 per cent. in the gross revenue.

The increase under the head of "Salaries, Pensions, &c.," is made up of increments in salaries and wages generally, of a larger amount of poundage on Postage Stamps and for Money Order business, and of a greater cost of travelling Post Offices arising from their extended use.

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* These amounts are exclusive of 15,000*l.*, half the payment of the Chester and Holyhead Railway Company, and of 10,000*l.*, half the cost of the improved Railway Service to Ireland made in 1860, when the sea service was also improved. These expenses are incurred to promote not only postal, but passenger communication.

† These payments include arrears of previous years.

‡ These large items, which are only in part for Postal service (the other portion being incurred for naval and political purposes), might properly be apportioned partly to the expenditure of the Post Office and partly to that of the Admiralty. Formerly they appeared wholly in the expenditure of the Admiralty; but now that the management of the Packets has been transferred to the Post Office, and that the payments for them are also made by this Department, this item appears in the Post Office accounts.

§ These sums are arrived at by taking as a basis the cost of the service when that service does not exceed the amount of the sea postage, and in all other cases the amount of the sea postage itself. This estimate is made once in three years.

Salaries.

The excess of the actual expenditure for railway conveyance in the last two years over the expenditure properly appertaining to those years, is owing to the payment of large sums of money which had accumulated whilst some arbitrations, now settled, were pending.

Stationery.

The continued decrease in the cost of stationery is no doubt mainly owing to the operation of the economical arrangements specially referred to in the last Annual Report.

Net Revenue.

Net revenue.

The net revenue last year, viz., the difference between the adjusted gross revenue and the adjusted expenditure, was 1,236,941*l.*, being an increase of 74,956*l.* on the net revenue of 1861. If, however, the whole cost of the Packet service were placed to the debit of the Post Office, instead of part being assigned to political purposes, as already explained, the net revenue would be reduced to 742,681*l.*

The increase in the net revenue is at the rate of nearly 6½ per cent. as compared with 5¼ per cent. in 1861.

Staff of Officers.

Number of officers.

At the end of 1862 the staff of Officers was as follows, as compared with the staff at the end of 1861 :—

On 31st Dec. 1862.			On 31st Dec. 1861.	
		I. Officers in British Isles:—		
1		Postmaster-General		1
5		Secretary, Assistant Secretaries, and Secretaries for Ireland and Scotland		5
20		Other Superior Officers; viz., Heads of Departments, Chief Clerks in the Metropolitan Offices, &c.		20
14		Surveyors		14
11,302		Postmasters		11,391
1,637		Clerks, &c.		1,630
168		Mail Guards and Porters		156
12,131		Letter Carriers, Messengers, &c.		12,152
7		Marine Mail Officers		7
	25,285		25,376	
22		II. Postmasters, Clerks, Letter Carriers, &c. in the Colonies, the Posts of which are under the direction of the Postmaster-General		22
	22		22	
73		III. Agents in Foreign Countries for collection of Postage		75
	73		75	
	25,380		25,473	

It will be remarked that the number of officers is now rather less than it was a year ago, owing chiefly to the substitution of road letter boxes for small Post Offices.

Medical report.

The report of the Principal Medical Officer of the Department, relating to the Chief Office and District Offices in London (extracts from which are given in the Appendix), shows that the general health of the large body of men under Dr. Lewis's care has been very good, the average absence of each clerk from illness, during the last year, having been only $7\frac{1}{4}$ days, and that of each sorter or letter carrier 7 days; while the average mortality of the effective force was not more than $7\frac{1}{2}$ per 1,000, or under 1 per cent.; or, including pensioners and other officers who retired from the service on account of ill-health, about 12 per 1,000, or rather more than 1 per cent.

Dr. Lewis's report will be found to contain much interesting information on the effect of railway travelling, as shown by the experience of the large number of our officers employed in the travelling Post Offices and as mail guards on railways.

Excepting risk of accidents, Dr. Lewis is of opinion that on the strong and healthy railway travelling, if the amount be not excessive, and if the travellers take moderate care of themselves, produces little or no injurious effect; and he points to the sanitary statistics of last year in confirmation of this view, the sickness and mortality having been about the same among the officers employed on the railways as among other officers.

The small pox having recently become prevalent in London, I have caused arrangements to be made that, in future, all candidates for admission to the service shall be required to give satisfactory proof of their having been efficiently vaccinated or that they have taken the disease naturally.

There are now medical officers not only in London but in Dublin, Edinburgh, Manchester, Liverpool, and several other large towns.

Solicitor's death.

I have to record this year the death of our lamented Solicitor, Mr. Peacock, who had been nearly 40 years attached to the Post Office. As his successor I have appointed Mr. Ashurst.

Mutual Guarantee Funds.

The Mutual Guarantee Funds which, so far as they extend, relieve the officers of the Department from the necessity to furnish bonds, and which have now been established for a considerable time at several of the chief offices, continue to prosper; experience having shown that a very small payment per head is sufficient to maintain a fund adequate to meet any demands upon it arising from the defalcation of any of the subscribers. In the London office there are now more than 2,700 such subscribers, viz., 297 clerks and 2,428 letter carriers, sorters, and messengers, with an invested capital of nearly 900*l*. Last year, beyond repayments to subscribers on their quitting the service, whether as pensioners or otherwise, the fund was not subjected to any draught whatever.

Life insurance.

The arrangements under which the officers of the Department are enabled to insure their lives by means of a small weekly or monthly deduction from their wages or salaries, (the Post Office itself paying a portion of the premiums,) continue to work very satisfactorily, and have, I am glad to learn, been copied with considerable success, in one of their main features, by the Directors of the Great Northern, the Great Western, the Midland, and the North-eastern Railway Companies, and by those of the Railway Benevolent Society, and of the Electric Telegraph Company.

Miscellaneous.

Payment of old Debt.

Owing to the successful measures which the Department has adopted, by means of bonds, frequent supervision, and care in the selection of persons admitted into service or afterwards promoted therein, very few losses, of late years at least, have occurred from defalcation. More than twenty years ago, however, a postmaster, who owed the Office more than 2,000*l.*, but who had given security for only part of that sum, absconded, leaving an unpaid debt of upwards of 1,000*l.* The recovery of this debt had long been regarded as hopeless, but a short time ago a letter was unexpectedly received from the postmaster's son enclosing a remittance in payment of part of his father's debt, and expressing a hope that after a time he should be able to pay the remainder; a hope which was soon realized, every farthing of the debt having now been discharged, in a manner most creditable to the gentleman concerned.

Accident to pillar letter box.

A singular accident befell one of the pillar letter boxes at Montrose. The street gas pipes having been opened for the purpose of examination and repair, an escape took place, and some of the gas found its way into the letter box. The night watchman, to light his pipe, struck a match on the top of the box, when a violent explosion took place, forcing out the door and doing other damage, but fortunately causing no injury either to the watchman or to the letters.

I have the honour to be,
My Lords,
Your Lordships' obedient Servant,
STANLEY OF ALDERLEY.

General Post Office,
30th April 1863.

APPENDIX.

APPENDIX (A.)

ESTIMATED NUMBER of CHARGEABLE LETTERS delivered in the UNITED KINGDOM in the Year immediately preceding the first general Reduction of Postage on the 5th Day of December 1839, and in the Years subsequent thereto; also (in the first Year) the Number of Franks.

Year ending 31st December.	Delivered in England and Wales.						Total in England and Wales.	Increase per cent. per annum.	Total in Ireland.	Increase per cent. per annum.	Total in Scotland.	Increase per cent. per annum.	Total in United Kingdom.	Increase per cent. per annum.
	By Country Offices.	Increase per cent. per annum.	In London District, exclusive of Local Letters.	Increase per cent. per annum.	Local Letters in London District.	Increase per cent. per annum.								
Estimated No. of letters, 1839	—	—	—	—	13,000,000	—	59,983,000	—	8,302,000	—	7,623,000	—	75,908,000	—
Estimated No. of Franks, 1839	—	—	—	—	—	—	5,172,000	—	1,055,000	—	336,000	—	6,563,000	—
Estimated No. of letters, 1840	88,071,000	—	23,560,000	—	20,372,000	—	132,003,000	120	18,211,000	119¼	18,554,000	143⅛	168,768,000	122¼
Average of 5 years, 1841–45 -	121,708,000	10¼	31,587,000	9	25,838,000	8¾	179,133,000	10¼	24,226,000	9½	24,419,000	9½	227,777,000	10
„ „ 1846–50 -	179,651,000	5½	44,089,000	5¼	34,883,000	5½	258,622,000	5½	34,757,000	5	33,627,000	4¼	327,006,000	5
„ „ 1851–55 -	232,569,000	6⅛	54,043,000	5¾	43,168,000	3¾	329,783,000	6	39,384,000	3½	40,999,000	5¼	410,166,000	5¾
„ „ 1856–60 -	301,819,000	4½	68,681,000	4⅓	56,325,000	6¾	426,825,000	4⅓	44,782,000	3	51,291,000	3½	522,898,000	4¼
Year, 1861 - - - - -	340,050,000	4¾	78,543,000	6¼	68,086,000	7⅛	486,679,000	5¼	50,009,000	3⅝	56,552,000	5½	593,240,000	5¼
„ 1862 - - - -	345,412,000	1½	79,658,000	1½	71,961,000	5¾	497,031,000	2¼	51,060,000	2	57,380,000	1½	605,471,000	2

APPENDIX (B.)

ESTIMATED NUMBER of BOOK PACKETS and CHARGEABLE NEWSPAPERS* delivered in the UNITED KINGDOM since 1855.

Year ending 31st December.	Delivered in England and Wales.						Total in England and Wales.	Increase per cent. per annum.	Total in Ireland.	Increase per cent. per annum.	Total in Scotland.	Increase per cent. per annum.	Total in United Kingdom.	Increase per cent. per annum.
	By Country Offices.	Increase per cent. per annum.	In London District, exclusive of Local Book Packets and Chargeable Newspapers.	Increase per cent. per annum.	Local Book Packets and Chargeable Newspapers in London District.	Increase per cent. per annum.								
Estimated No. of Book Packets and Chargeable Newspapers - 1856	12,386,000	—	1,197,000	—	1,904,000	—	15,487,000	—	1,766,000	—	2,996,000	—	20,249,000	—
Average of 5 years, 1856–60	17,510,000	16	1,875,000	22½	2,715,000	18	22,100,000	16¼	2,610,000	19	3,719,000	9	28,429,000	15¼
Year 1861 -	23,813,000	7½	2,736,000	2½	3,824,000	4½	30,373,000	6½	3,818,000	8¼	4,694,000	12	38,885,000	7½
„ 1862 -	25,271,000	6	3,086,000	12¼	4,183,000	9½	32,540,000	7¼	4,132,000	8¼	5,142,000	9½	41,814,000	7½

* By "Chargeable Newspapers" are meant Newspapers not bearing the impressed newspaper stamp, and the postage of which is consequently paid in postage stamps or money.

APPENDIX (C.)

Estimated Number of Free Newspapers* delivered in the United Kingdom since 1855.

Year ending 31st December.	Delivered in England and Wales.				Total in England and Wales.	Decrease per cent. per annum.	Total in Ireland.	Decrease per cent. per annum.	Total in Scotland.	Increase or Decrease per cent. per annum.	Total in United Kingdom.	Decrease per cent. per annum.
	By Country Offices.	Decrease per cent. per annum.	In London District.	Increase or Decrease per cent. per annum.								
Estimated Number of Free Newspapers - 1856	31,423,000	—	4,425,000	—	35,848,000	—	10,066,000	—	7,876,000	—	53,790,000	—
Average of 5 years 1856–60	29,335,000	4¼	4,747,000	4½ Inc.	34,082,000	3	9,314,000	3½	6,887,000	6½ Dec.	50,283,000	3½
Year 1861 -	25,642 000	3	5,549,000	3¾ „	31,191,000	2	8,367,000	4½	6,15,000	1½ Inc.	45,712,000	2
1862 -	25,085,000	2¼	5,532,000	¼ Dec.	30,617,000	1¾	8,367,000	—	6,063,000	1½ Dec.	45,047,000	1¾

* By "Free Newspapers" are meant all British Newspapers and Publications bearing the *impressed newspaper stamp*, and all newspapers from abroad upon which no charge has to be made in this Country.

APPENDIX (D.)

Number and Amount of Money Orders Issued and Paid since 1838.

MONEY ORDERS ISSUED IN UNITED KINGDOM.

Year.	Inland Money Orders.								Colonial Money Orders.		Total.	
	England and Wales.		Ireland.		Scotland.		United Kingdom.					
	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		£		£		£		£		£		£
1839 - -	142,723	240,063	30,015	47,295	16,183	25,765	188,921	313,124				
1840 - -	482,764	802,827	53,507	77,167	51,526	80,980	587,797	960,975				
Average of Five Years, 1841–45	2,020,977	4,211,885	198,785	339,433	210,093	385,936	2,429,855	4,937,256				
" 1846–50	3,365,969	6,688,684	347,547	585,151	374,187	680,696	4,087,703	7,954,533				
" 1851–55	4,393,045	8,488,175	407,608	683,277	418,906	769,863	5,219,559	9,941,316				
" 1856–60	5,678,207	10,898,412	484,064	863,803	524,097	975,289	6,686,368	12,737,504	†671	1,996	6,687,039	12,739,500
1861 - -	6,454,700	12,496,918	529,791	992,307	586,666	1,101,149	7,571,357	14,590,374	4,315	12,259	7,575,472	14,602,633
1862* - -	6,444,531	13,459,575	533,917	1,069,958	608,597	1,231,726	7,587,045	15,761,259	6,234	22,899	7,593,279	15,784,158

MONEY ORDERS PAID IN UNITED KINGDOM.

		£		£		£		£		£		£
1839 - -	124,004	208,586	47,022	71,426	17,609	31,715	188,615	311,727				
1840 - -	429,600	739,963	89,388	120,950	50,900	83,372	569,888	944,287				
Average of Five Years, 1841–45	1,972,625	4,163,991	232,346	356,083	211,425	405,320	2,416,396	4,925,396				
" 1846–50	3,260,108	6,600,193	478,361	681,997	345,402	665,185	4,083,871	7,947,377				
" 1851–55	4,255,830	8,353,431	537,836	772,138	421,161	809,492	5,214,827	9,935,063				
" 1856–60	5,570,482	10,728,880	570,485	950,916	538,653	1,047,843	6,679,620	12,727,639	†6,828	20,075	6,686,448	12,747,714
1861 - -	6,345,863	12,302,771	625,577	1,084,634	597,997	1,198,589	7,569,437	14,585,994	16,273	47,274	7,585,710	14,633,268
1862* - -	6,324,892	13,257,701	651,028	1,176,124	606,073	1,303,649	7,581,993	15,737,474	*28,371	110,437	7,610,364	15,847,911

In 1840 the Commission on Money Orders was reduced as follows:—
For any sum not exceeding 2*l.*, from 6*d.* to 3*d.* | For any sum above 2*l.*, and not exceeding 5*l.*, from 1*s.* 6*d.* to 6*d.*

*On the 1st of January 1862, the limit of amount of a single order was extended from 5*l.* to 10*l.*

† Money Order business with places abroad commenced in 1856.

APPENDIX (E.)

AMOUNT of MONEY ORDERS ISSUED and PAID at those Towns in the United Kingdom where the Amount was largest, during the Years 1861 and 1862.

OFFICES.	1861.		1862.	
	Issues.	Payments.	Issues.	Payments.
ENGLAND.	£	£	£	£
Bath	70,831	68,942	74,858	71,944
Birmingham	202,821	363,820	222,664	388,401
Bolton	41,648	25,604	40,894	29,968
Bradford, Yorkshire	56,499	50,353	69,390	53,126
Brighton	115,289	103,737	124,449	113,324
Bristol	137,414	231,225	141,323	237,662
Cambridge	41,018	40,123	42,445	43,711
Cardiff	58,397	30,557	65,484	35,088
Cheltenham	56,839	47,161	62,107	49,532
Chester	44,723	51,433	50,237	54,199
Derby	51,539	47,975	53,778	51,916
Devonport	45,006	37,461	44,800	35,188
Exeter	51,968	68,609	53,255	70,025
Gloucester	35,601	38,002	36,190	39,100
Halifax	35,908	33,453	33,436	30,654
Huddersfield	39,305	33,105	42,535	37,071
Hull	93,812	130,570	101,341	137,656
Ipswich	36,318	36,446	37,406	39,530
Leeds	126,223	175,836	135,659	195,684
Leicester	53,188	58,818	60,194	63,828
Liverpool	396,639	424,374	432,213	454,710
London	2,065,692	3,391,644	2,231,978	3,661,830
Manchester	350,175	449,257	352,612	494,792
Newcastle-on-Tyne	108,714	96,759	118,875	102,944
Newport, Monmouth	36,291	25,838	38,118	26,018
Northampton	37,843	31,627	40,835	34,701
Norwich	50,872	69,235	51,232	70,768
Nottingham	79,442	83,030	83,847	85,185
Oxford	43,693	45,608	46,596	49,574
Plymouth	73,360	80,839	78,048	84,011
Portsmouth	94,904	71,728	103,527	77,814
Preston	48,875	41,699	46,352	50,770
Reading	33,550	40,527	35,538	39,529
Sheffield	97,286	114,352	106,999	125,966
Shrewsbury	43,951	33,321	42,011	35,590
Southampton	70,232	70,911	74,840	75,756
Sunderland	68,964	41,696	71,963	48,878
Swansea	44,189	32,436	49,505	31,361
Wolverhampton	52,879	45,796	57,541	49,400
Worcester	40,916	39,306	43,356	42,264
Yarmouth, Norfolk	27,396	43,317	27,334	38,001
York	62,239	62,199	64,454	65,236
IRELAND.				
Belfast	44,785	62,765	50,316	71,397
Cork	35,403	42,909	38,561	49,466
Dublin	351,268	240,990	378,335	256,082
SCOTLAND.				
Aberdeen	40,514	48,954	45,575	52,481
Dundee	35,727	32,559	40,418	35,830
Edinburgh	156,485	238,752	171,714	255,967
Glasgow	175,113	253,052	197,028	279,291

APPENDIX (F.)

GROSS REVENUE, COST of MANAGEMENT, and NET REVENUE of the POST OFFICE of the UNITED KINGDOM, since the Year 1837.*

Year.	Gross Revenue.(a)	Cost of Management.	Net Revenue.	Postage charged on Government Departments.
	£	£	£	£
1838 (b)	2,346,278	686,768	1,659,510	45,156
1839 (c)	2,390,763	756,999	1,633,764	44,277
1840 (d)	1,359,466	858,677	500,789	90,761
Average of Five Years, 1841–45	1,658,214	1,001,405	656,809	112,468
„ 1846–50	2,143,717	1,304,772	838,944	110,798
„ 1851–55	2,569,836	1,441,334	1,128,502	157,003
„ 1856–60	3,135,587	1,785,911	1,349,676	145,566
1861	3,528,427	2,003,116	1,525,311	179,012
1862	3,646,889	2,044,542	1,602,347	162,367

* In this Table the Revenue does not include the produce of the Impressed Stamp on Newspapers, and the Expenditure does not include either the cost of the Packet Service or that of Stationery. The Finance Accounts relating to the Post Office from 1838 to 1859 inclusive, having been constructed in this manner, the same arrangement (so far as this table is concerned, except that, with a view to greater accuracy, the liabilities of the year have been substituted for the disbursements) has been continued subsequently, with a view to facilitate comparison. The correct revenue of the Post Office for the year 1862 will be found at page 27 of this Report.

(a) Namely, the Gross Receipts after deducting the Returns for "Refused Letters," &c.

(b) 1838 was the last complete year before the general reduction of postage.

(c) On 5th December 1839, the maximum Inland Postage for a single letter was reduced to 4*d*.

(d) On 10th January 1840 the postage on all inland letters weighing not more than ½ oz. was reduced to a uniform charge of one penny.

APPENDIX (G.)

AMOUNT of POSTAGE (including Postage Stamps sold by the Post Office and by the Office of Inland Revenue) during the Years 1861 and 1862, at those Towns in the United Kingdom where the Amount was largest.

	1861.	1862.
ENGLAND.	£	£
Bath	17,795	18,433
Birmingham	48,818	50,272
Bradford, Yorkshire	17,098	19,640
Brighton	21,945	22,579
Bristol	33,865	35,720
Cheltenham	11,834	12,315
Exeter	16,334	16,739
Hull	20,561	20,819
Leeds	30,641	32,736
Leicester	10,420	11,238
Liverpool	115,268	117,676
London	979,662*	1,033,268†
Manchester	102,263	98,650
Newcastle-on-Tyne	24,844	25,998
Norwich	12,740	12,997
Nottingham	12,237	13,376
Plymouth	11,520	11,493
Sheffield	20,364	21,188
Southampton	15,182	15,852
York	13,368	13,850
IRELAND.		
Belfast	18,431	19,189
Cork	13,418	13,568
Dublin	67,458	65,199
SCOTLAND.		
Aberdeen	15,283	16,326
Edinburgh	73,863	74,569
Glasgow	70,476	73,609

* Including 163,837*l.* for postage charged on Public Departments.

† Including 149,202*l.* for postage charged on Public Departments.

APPENDIX (H.)

ABSTRACT of CONTRACTS for the

Line of Communication.	How often.	Departure.	Number, Size, and Character of Vessels.	Contractors.
I. HOME SERVICES.				
1. HOLYHEAD and KINGSTOWN	Twice a day	From Holyhead daily (Sundays excepted), after arrival of Train leaving London at 7.30 a.m. Packet to reach Kingstown at 6.5 p.m., Dublin time. On Sundays, after arrival of Train leaving Crewe at 11 a.m. Packet to reach Kingstown at 6.5 p.m., Dublin time. Also, daily, after arrival of Train leaving London at 8.30 p.m. Packet to reach Kingstown at 7.5. a.m., Dublin time. From Kingstown daily, at 7.0 a.m. and 7.20 p.m., Dublin time.	4 Steam Vessels, not less than 300 feet long, 1,700 tons (b.m.), and 600 horse power.	City of Dublin Steam Packet Company, 15, Eden Quay, Dublin, P. Howell, Secretary.
2. LIVERPOOL and DOUGLAS, ISLE OF MAN	- - -	- - - -	- - - -	Isle of Man Steam Packet Company, T. Orford, Agent, Tower Buildings, Water Street, Liverpool.
3. LIVERPOOL and RAMSEY, ISLE OF MAN	Once a week	- - - -	- - - -	Ditto
4. PORTSMOUTH and RYDE	Once a day to Ryde, and twice a day from Ryde.	From Portsmouth (after the arrival of the Day Mail) at 1.15 p.m., to reach Ryde at 1.50 p.m. From Ryde at 6.45 a.m., and 9.45 a.m.	5 Steam Packets, averaging 120 tons.	Portsmouth and Ryde Steam Packet Company, Alfred Heather, Manager.
5. PENZANCE and SCILLY	Three times a week in the Summer, and twice a week in the Winter.	The Mails to be conveyed during the months of April, May, June, July, August, and September, from Penzance every Tuesday and Thursday at noon, and on Saturday at 2 p.m.; and from Scilly every Monday, Wednesday, and Saturday at 7.30 a.m. During the other months of the year, from Penzance every Wednesday and Saturday at noon, and from Scilly every Monday and Friday at 7.30 a.m. The above to be considered as the minimum service.	- - - -	Scilly Islands Steam Navigation Company, Clement William Mumford, Secretary.
6. SOUTHAMPTON and COWES	Twice a day	From Southampton at 2 a.m., and 1.45 p.m. From Cowes, 10.30 a.m., and 9.0 p.m.	- - - -	Southampton and Isle of Wight Steam Packet Company, David Corke, Manager, Southampton.
7. GREENOCK and BELFAST	Daily (Sundays excepted).	Between 5 p.m. and 8 p.m., from each Port.	- - - -	George Burns, Glasgow.
8. ORKNEY ISLANDS	Every weekday in Summer, and three times a week in Winter.	From Scrabster Pier (Thurso) to Stromness every day (except Sunday), from 1st April to 1st October: and every other day from 1st October to 1st April.	1 Steamer of not less than 133 tons and 60 horse-power, to go 10 knots an hour.	John Stanger, Stromness.
9. SHETLAND ISLANDS	Weekly	From Aberdeen on Fridays, and from Lerwick on Mondays, at 6 p.m., if the Packet arrived at Lerwick before 6 a.m., if not, 17 hours after arrival from Aberdeen.	Steamers, of not less than 80 horse-power, from April to Sept. inclusive. Sailing Vessels, of not less than 140 tons, (o. m.) from October to March inclusive.	Aberdeen, Leith, and Clyde Shipping Company, Agents Pirie and Forsyth, 19, Birchin Lane, E.C.

APPENDIX (H.)

Conveyance of Mails by Sea.

CONTRACT. By whom made, and when.	CONTRACT. Commenced.	CONTRACT. When Terminates.	Payment.	Contract Time.	Penalties for Overtime.	Premium for Under Time.	Penalty for General Non-Performance.	REMARKS.
Post Office, 3 Jan., 1859.	1860, 1 Oct.	After 5 years from 1 Oct., 1860, if Postmaster-General be dissatisfied with performance of Contract; otherwise, on 12 months' notice, after 30 September, 1873.	£ 85,900 per annum.	Not defined, being included in General Contract for Conveyance of Mails between London and Dublin.	£1 14*s.* 0*d.* per minute, if journeys between London and Kingstown, and Crewe and Kingstown exceed 11 hours and 7½ hours respectively from appointed time of departure.*	- -	- -	The Annual Payment is liable to be reduced in amount when the Receipts arising from Passenger traffic, or (if the Contractors are hereafter empowered to carry Cattle and Goods) from the traffic generally, reach a certain sum. (Section 16.)
- - -	- -	- -	850 per annum.	- -	- -	- -	- -	This Contract expired long since; but the service is continued upon the same terms. The Company's vessels run more frequently than required under the old Contract, and carry Mails on every voyage.
Post Office, 30 Dec., 1857.	- -	- -	100 per annum.					
Post Office, 13 Feb., 1847.	1847, 14 Feb.	On 3 months' notice.	50 per annum.					
Post Office, 1 Mar., 1859.	1859, 1 March.	Ditto -	300 per annum.					
Post Office, 30 Sept., 1854.	1854, 1 Oct.	On 6 months' notice.	750 per annum.					
Post Office. 16 July, 1849.	1849, 16 July.	Ditto -	Performed free of expense.	- -	- -	- -	£ 100	
Admiralty, 25 Mar., 1856.	1856, 1 April.	On 31 March, 1863.	1,300 per annum.	- -	- -	- -	500	Contract of 1856 terminated 31st March, 1861, but renewed from year to year.
Admiralty, 12 April, 1855.	1840, 1 Feb.	On 6 months' notice.	1,200 per annum.	60 hours	- -	- -	500	Contract of 1840 terminated in 1855, but was renewed. Steamers may touch at intermediate ports of Wick and Kirkwall, but sailing vessels must go direct.

* These penalties are at present suspended, owing to the state of the harbour at Holyhead.

Abstract of Contracts for the

Line of Communication.	How often.	Departure.	Number, Size, and Character of Vessels.	Contractors.
10. CHANNEL ISLANDS	Three times a week.	From Southampton on Monday, Wednesday, and Friday, at 11.45 p.m. From Jersey, Monday, Wednesday, and Friday, at 7 a.m.	3 or more Steamers of not less than 120 horse-power.	London and South-Western Railway Company, Waterloo Road, S. L. Crombie, Secretary.
II. COLONIAL AND FOREIGN SERVICES.				
11. DOVER and CALAIS	Daily (Sundays excepted).*	From Dover on arrival of Night Mail Train from London. From Calais on arrival of Night Mail Train from Paris.	6 Steamers of 100 tons each (n. m.), one of which is to be kept as a spare Packet, and one for special services, to go 13 knots on an average; also a small Steamer for landing Mails at Calais.	J. G. Churchward, Admiralty House, Dover, and 56, Lombard Street, E.C.
DOVER and OSTEND	Three days a week.	From Dover on arrival of Night Mail Train from London on Tuesday, Thursday, and Saturday. From Ostend on arrival of Mail Train from Brussels on Monday, Wednesday, and Friday.		
12. SOUTHAMPTON, GIBRALTAR, MALTA, and ALEXANDRIA	Four times a month.	From Southampton on the 4th, 12th, 20th, and 27th of every month.	- - -	- - -
MARSEILLES, MALTA, and ALEXANDRIA		From Marseilles on the 12th, 20th, 28th, and 5th of every month; except when the 10th, 18th, 26th, or 3rd falls on a Sunday, then on the 13th, 21st, 29th, or 6th of the month.	A sufficient number of Steamers of not less than 1,100 tons. For the service between Marseilles and Alexandria, Steamers of not less than 600 tons.	Peninsular and Oriental Steam Navigation Company, 122 Leadenhall St., E.C., C. W. Howell, Secretary.
SUEZ and BOMBAY	Twice a month	Fitted to Departures from Southampton of 12th and 27th.		
SUEZ and CALCUTTA	Ditto	Fitted to Departures from Southampton of 4th and 20th.		
BOMBAY and CHINA	Ditto	Ditto	- - -	- - -
13. POINT DE GALLE and SYDNEY	Once a month	Fitted to Departure from Southampton of 20th.	A sufficient number of full power Steamers (not less than 3).	Ditto
14. SUEZ and MAURITIUS	Ditto	Ditto	2 Steamers, at least, of not less than 850 tons register.	Ditto
15. AUSTRALIA and NEW ZEALAND	Ditto	From Sydney on the 15th of every month	Not less than 4 Steamers; one of not less than 800 tons, and 140 horse-power; two of not less than 500 tons, and 80 horse-power; and one of 350 tons, and 70 horse-power.	Intercolonial Royal Mail Steam Packet Company (Limited), Office, 41, Moorgate Street, E.C., James Worley, Secretary.
16. LIVERPOOL, HALIFAX, and BOSTON	Weekly	Every Saturday from Liverpool alternately, to Boston viâ Halifax, and direct to New York. Returning from America every Wednesday alternately, from Boston viâ Halifax, and direct from New York. From New York to Nassau, on arrival of each alternate Packet from Liverpool.	A sufficient number of Steamers (not less than 3), of not less than 400 horse-power; and one of 50 horse-power, for service between Nassau and New York.	Sir S. Cunard, Bart., Edmonton, N.; G. Burns, Glasgow; and Charles Mac Iver, Liverpool. Agent in London, J. B. Foord, 52, Old Broad Street, E.C.
LIVERPOOL and NEW YORK				
NEW YORK and NASSAU (Bahamas)	Once a month			

Conveyance of Mails by Sea—*continued.*

CONTRACT.			Payment.	Contract Time.	Penalties for Overtime.	Premium for Under Time.	Penalty for General Non-Performance.	REMARKS.
By whom made, and when.	Commenced.	When Terminates.						
Admiralty, 1 Oct., 1855.	1855, 1 Oct.	On 6 months' notice.	£ 4,000 per annum.	To or from Guernsey in 9 hours, and to or from Jersey in 12 hours.	- -	- -	£ 2,000	
Post Office, June, 1860.	- -	On or after 20th June 1863, if 12 months' notice previous has been given.†	18,000 per annum, but Contractor to pay tolls, dues, &c., at Calais.	- -	£15 when Mails are too late for the Mail Train.	- -	- -	To perform 12 special Voyages each year, and to provide a special Packet for Indian and Australian Mails. * By subsequent agreement a Sunday service is maintained, at an annual cost of £600. † Notice to terminate contract given on 14th June 1862.
- - -	- -	- -	- -	13 days				
Admiralty, 1 Jan., 1853, 7 July, 1854.	- -	On 12 months' notice.	162,125 22,000 21,000 5,000 15,500* 24,000† 249,625** per annum.	6 days 14 days 25 days	- -	- -	35,000 5,000	* For additional services. † The second service in the month between Bombay and Shanghae (viz., that fitted to the departure from Southampton of the 20th), for which payment is made at the rate of £24,000 a year, is terminable on 6 months' notice. ** By an agreement dated 1st June 1861, the sum of £15,000 is deducted from this annual payment, in consideration of the Government privilege of sending passengers by the mail packets at reduced fares, having been relinquished.
- - -	- -	Vide Note† -	- -	22 to 25 days				
Post Office, 16 April, 1861.	1861, April.	On 6 months' notice.	134,672 per annum.	22 days from Point de Galle to Sydney; 24 days from Sydney to Point de Galle, with 24 hours additional for stay at Melbourne.	£200 for every 24 hours.	£50 for every 24 hours.	25,000	
Post Office, (on behalf of Government of Mauritius) 16 April, 1861.	1861, February.	On 12 months' notice.	30,000 per annum.	To Mauritius, 18 days. From Mauritius, 20 days.	- -	- -	5,000	The Packets call at the Seychelle Islands on each of the homeward voyages; and on each of the outward voyages, except during the months of June, July, and August.
Admiralty, 28 May, 1858.	1858, 1st Nov., See Treasury letter, dated 20 July, 1860.	On or after 7 years from commencement of service, if 12 months' notice previous has been given.	22,000	- -	- -	- -	4,000	The powers under this Contract have been delegated to the Government of New Zealand.
Admiralty, 24 June, 1858.	1858, 24 June.	At or after end of 1867, if 12 months' notice previous has been given.	173,340 3,000	- -	- -	- -	36,000	The Packets call at Queenstown to land and embark Mails. Return Mails in stress of weather may be landed at Bristol, Falmouth, Plymouth, Southampton, Portsmouth, Dover, or Deal.

Abstract of Contracts for the

Line of Communication.	How often.	Departure.	Number, Size, and Character of Vessels.	Contractors.
17. HALIFAX, BERMUDA, and ST. THOMAS HALIFAX and NEWFOUNDLAND	Once a month Once a month in Winter, twice a month in Summer.	To leave Halifax within 24 hours after arrival of the Packet from England, conveying the mails to Boston.*	A sufficient number of wooden Steamers, of not less than 350 tons (o. m.) Screw Propeller, 80 horse-power.	Sir S. Cunard, Bart., Edmonton, N.
18. WEST INDIES	Twice a month	From Southampton on the 2nd and 17th of each month, except when those days fall on Sunday; then on the following days.	A sufficient number of Steam Vessels (3 to be of iron, of not less than 3,000 tons burthen and 800 horse-power, for Transatlantic Service,) 1 to be of iron, of not less than 1,000 tons burthen and 250 horse-power for River Plate Service	Royal Mail Steam Packet Company, Office, 55, Moorgate Street, E.C., R. T. Reep, Secretary.
BRAZILS and RIVER PLATE To touch at Lisbon, St. Vincent, Pernambuco, and Bahia	Once a month	From Southampton on. 9th of each month, except when 9th falls on Sunday; then on the 10th. From Rio de Janeiro to Buenos Ayres, touching at Monte Video 2 days 16 hours after arrival of Packet from Southampton.		
19. PACIFIC	Twice a month	From Panama on 9th and 24th of each month, at 2 p.m.	6 or more Steamers; 5 of 260 horse-power, and one of 220 horse-power.	Pacific Steam Navigation Company, Walmer Buildings, 6, Water Street, Liverpool, W. J. Conlan, Secretary.
20. WEST COAST OF AFRICA To touch at Madeira, Teneriffe, Bathurst, Sierra Leone, Cape Palmas, Cape Coast Castle, Accra, Lagos, Benin (River), Nun (River), Brass (River), Bonny (River); a Branch Packet from Bonny to touch at Fernando Po, Cameroons, Old Calabar, &c.	Once a month	From Liverpool on 24th of each month, except when 23rd falls on a Sunday; then on 25th.	A sufficient number (not less than 7) screw Steamers, to go 8 knots an hour on the average, 4 to be of not less than 978 register tons burthen (o. m.) and 250 horse-power, 2 of 650 tons and 150 horse-power, and 1 (to be employed intercolonially) of 440 tons and 100 horse-power.	African Steam Ship Company, 3, Mincing Lane, E.C., Duncan Campbell, Secretary.
21. CAPE OF GOOD HOPE	Ditto	Tenders for a new service having been called for, the tender of the Union Steam Ship Company has been accepted. Contract not yet signed.		

Conveyance of Mails by Sea—*continued.*

CONTRACT.			Payment.	Contract Time.	Penalties for Overtime.	Premium for Under Time.	Penalty for General Non-Performance.	REMARKS.
By whom made, and when.	Commenced.	When Terminates.						
Admiralty, 1 July, 1854.	1854, 1 July.	At or after end of 1862, if 12 months' notice previous has been given, or on discontinuance of No. 16 line of Steamers.	£ 14,700 per annum.	- -	- -	- -	£ 3,000	Stay at Newfoundland not to exceed 48 hours. * Permission has been given for these Packets to defer their departure from Halifax until after arrival of Packet from Boston.
Admiralty, 5 July, 1850, and 25 Feb., 1858.	1851, 1 Jan.	At or after end of 1863, if 12 months' notice previous has been given.†	270,000 per annum, less 1,500 per annum, the Sailing Vessel which was provided for the Bahamas Service having been withdrawn.	To St. Thomas, 14 days 12 hrs. To Colon, 19 days 15 hours. To Rio de Janeiro, 26 days 6 hours. From Rio de Janeiro, 25 days 5 hours. To Buenos Ayres, 35 days 12 hrs. From Buenos Ayres, 36 days 21 hours.	- -	- -	50,000	† Notice to terminate contract given 29th Nov. 1862.
Admiralty, 23 Sept., 1850, 13 Nov., 1850, and 6 April, 1858.	1852, 1 April, or earlier.	On or after 31st March 1865, if 12 months' notice previous has been given.	25,000 per annum.	From Panama to Valparaiso, 19 days 21 hours. From Valparaiso to Panama, 18 days 19 hours, with 24 hours more for calling at Guayaquil.	- -	- -	4,000	
Admiralty, 7 July, 1858.	1858, 24 Sept.	On or after 23d Sept. 1866, if 12 months' notice previous has been given.	30,000 per annum.	To Bonny, 32 days 16 hours. From Bonny, 34 days 12 hours.	- -	- -	2,000	

APPENDIX (I.)

TREATMENT OF OBSCURELY AND IMPERFECTLY DIRECTED LETTERS, AND OF SUCH AS CANNOT BE DELIVERED.

1. WHENEVER a letter is found, the address of which is illegible or incomplete, it is passed at once to the "blind officer," whose duty it is to try to decipher the writing, to correct any evident mistake or omission, and to put the letter in course to reach its destination.

2. The "Blind Officers" are supplied with all the principal London and Provincial Directories, Guides, and Gazetteers, by the help of which, and of their own intelligence, they generally succeed in making out the destinations of the letters referred to them. They are indeed able at once to dispose of many letters which a stranger would consider it impossible to find owners for.

3. A letter is always presented in the first instance at the place to which it is addressed; but, if wrongly directed, and the name is known to the letter carrier, it is then offered to the person for whom it is supposed to be intended.

4. Unless the cause for non-delivery is conclusive, no letter is sent to the Returned Letter Branch without the attempt to deliver it being repeated by another letter carrier.

5. After leaving the letter carriers' hands, the address of every undelivered letter, and the endorsements it bears, are carefully examined by a superior officer, who is held responsible for discovering any wrong treatment it has undergone, and for having recourse to any further available means of finding the owner.

6. The regulations by which this officer is guided are framed with the double purpose of leaving no reasonable chance of delivering the letter untried, and of ensuring its speedy return to the writer if these efforts prove unsuccessful. It is, however, considered better that the sender should be aware, as soon as possible, that the letter has not reached its destination, than that the letter should travel about with but little probability of its ever reaching the person for whom it is intended.

7. On its arrival at the Returned Letter Branch, every letter is first examined by an experienced Officer to make sure that it has been actually presented as addressed, and that the reasons assigned for its non-delivery are sufficient. In doubtful cases the Directories and other books of reference in the Returned Letter Branch are consulted, and, should it be found that there has been any oversight or neglect, the letter is immediately reissued.

8. The addresses of some letters are at once seen to be erroneous. Thus: — "Lombard Street, Manchester;" "St. Paul's Churchyard, "Liverpool;" "Ludgate Hill, Newcastle;" all obviously intended for London; or "London" is sometimes added in mistake for a provincial town. Such letters are at once sent out for trial at what are believed to be their real destinations.

9. In the same manner, letters for officers in the army and navy, when on service, for dignitaries in the church or state, and for other persons of rank or eminence, whose correct addresses are known or can be ascer-

tained, are immediately sent to their right destination however erroneously directed.

10. About 300 letters, &c., are thus reissued daily.

11. When it has been fully ascertained that nothing further can be done to effect the delivery of a letter, such letter if it contains an address, is returned to the writer on the same day that it reaches the Returned Letter Branch ; and when possible this is done without breaking the seal, or examining the contents ; some hundreds of letters being returned daily by means of information on the outside of the covers.

12. If, on opening a letter, it is found to contain any article of value, the address and contents are recorded for reference in case of inquiry.

13. When such letters contain the sender's address they are specially returned, and a signature obtained for them ; and if there is no address in them, pains are taken to discover the writer by the names or addresses of persons mentioned in the letter, or in other ways. Bills of exchange, cheques, and money orders almost always furnish a clue to the senders, and inquiries are often made of bankers and others.

14. When all the efforts to effect a delivery fail, the letter, if from abroad, is retained from one to two months, and then returned to the country from which it was received ; but if it originated in this country, and do not contain property, it is not preserved.

15. A much larger proportion of the undelivered letters could be returned if the senders were more careful in writing their names and addresses fully and plainly inside, or if they were embossed on the envelopes.

With few exceptions the foregoing regulations apply not only to letters, but to newspapers and books.

APPENDIX (J.)

Post Office Savings Banks.

An Account of all Deposits Received and Paid under the Authority of the Act 24 Vict. c. 14, and of the Expenses Incurred from the Commencement of Business on 16th September 1861 to 31st December 1862, together with a Statement of the Total Amount due, at the close of the Year 1862, to all Depositors.

(A.)

Account of all Deposits Received and Paid from 16th September 1861 to 31st December 1862.

To cash received from all depositors from 16th September 1861 to 31st December 1861			167,529	17	3	
To interest thereon, computed according to 7th and 8th sections of the above cited Act, and added to the Principal Money of the said depositors			248	12	6	
			167,778	9	9	
To cash received from depositors from 1st January 1862 to 31st December 1862			1,947,138	15	6	
			2,114,917	5	3	
To interest thereon up to 31st December 1862, computed according to 7th and 8th sections of the above cited Act, and added to the Principal Money of the said depositors			21,763	1	11	
			2,136,680	7	2	
By repayments to depositors, viz.—						
Repayments to 31st December 1861					6,759	7 11
Repayments from 1st Jan. to 31st Dec. 1862, viz.—						
Cash paid		427,063	14	10		
Warrants issued, but not cashed at date		4,554	17	5	431,618	12 3
					438,378	0 2
Balance due at the close of the year 1862 to all depositors inclusive of interest to 31st December					1,698,302	7 0
					2,136,680	7 2

(B.)

EXPLANATION of BALANCE.

	£	s.	d.	£	s.	d.
Balance due at the close of the year to all depositors				1,698,302	7	0
Monies remitted to the Commissioners for the Reduction of the National Debt from 16th Sept. 1861 to 31st Dec. 1861	155,051	4	3			
Ditto Ditto 1st Jan. 1862 to 31st Dec. 1862	1,479,915	11	11			
	1,634,966	16	2			
Deduct—Amount transferred from Post Office Savings Banks to banks for savings, and which has been written off the account of Post Office Savings Banks at the National Debt Office	267	5	11			
Net amount lodged with the Commissioners for the Reduction of the National Debt for investment	1,634,699	10	3			
Add—Interest accruing to depositors up to 31st Dec. 1862, including that which had accrued up to 31st Dec. 1861	22,011	14	5			
Balance remaining on 31st Dec. 1862, to be paid over for investment	41,591	2	4			
				1,698,302	7	0

(C.)

An ACCOUNT of the EXPENSES incurred in the ESTABLISHMENT of POST OFFICE SAVINGS BANKS and the MANAGEMENT of the same from the 16th September 1861 to the 31st December 1862.

	£	s.	d.
Cost of the transaction of Savings Bank business by Postmasters and Receivers	2,587	11	9
Cost of work done in the Money Order Offices of London, Dublin, and Edinburgh, and in the Receiver and Accountant General's Office in London in connexion with Savings Bank business. Salaries and wages of clerks and messengers in the Savings Bank Department, and expenses incurred in giving preliminary instructions to Postmasters and Receivers.	13,332	19	0
Rent of office and of furniture, and cost of fuel and light, &c., &c.	584	3	0
Postage	2,258	4	2
Stationery	1,828	9	11*
	20,591	7	10

* This sum represents the total cost of the service up to 31st December 1862, but a large portion of it was not paid until after that date.

FRANK IVES SCUDAMORE, Receiver and Accountant General.
GEO. CHETWYND, Controller of Post Office Savings Banks.

APPENDIX (K.)

Extracts from the Medical Report upon the London Offices for the Year 1862.

* * * * *

Candidates examined by the Medical Officer.

Clerks approved - - - -	48	
„ rejected - - - -	3	
		51
Letter-carriers approved - - -	77	
„ rejected - - -	31	
		108
Labourers approved - - - -	12	
„ rejected - - - -	2	
		14
Total candidates passed -	137	
„ rejected -	36	
Total candidates examined - -		173

This table shows that about 21 per cent. of the candidates were considered physically unfit for the duties.

* * * * *

General Health of the Officers.

Among the total of 3,098 persons there have been 2,460 cases of illness, a very great majority of which have been of slight character, and having mostly been attended to early, have been easily cured.

The attacks of rheumatism and diarrhœa continue to diminish in number and in intensity, as they have done since the Macintosh capes have been discontinued to the letter carriers, and since the supply of water from the pump belonging to the Goldsmiths' company has been stopped, and less impure filtered water supplied in its place.

The seasons, however, have been unusually favourable during the past year as regards both these complaints. The summer and autumn temperatures were below the average, while the winter has hitherto been unusually mild.

The average absence of each clerk in the department from illness was about $7\frac{1}{4}$ days. In the previous year it was $8\frac{1}{2}$ days.

Thirteen clerks, however, have been off duty from illness above three months.

The number of sorters and letter carriers in the entire town district averaged 2,463. Among that number there were 2,073 separate cases of illness. The aggregate absence from duty on this account was 17,460 days. This gives an illness of $8\frac{1}{2}$ days' duration for each case, and of 7 days of illness to each man. In the previous year this was $7\frac{3}{4}$ days.

Twenty-two men against 33 in the preceding year have been off duty on account of illness for periods exceeding three months.

This is a very favourable sick list.

Epidemic Diseases.

There have been a few cases of small pox during the year. In one instance, a letter carrier who was suffering from this complaint communicated it to a brother officer.

I am inclined to recommend that in future all candidates for appointments should show satisfactory proofs of their having been efficiently vaccinated, or certify that they have taken the disease naturally. I believe such a rule obtains in the Army and Navy. In many foreign countries regulations with respect to vaccination are enforced far more rigorously than in England, and with the best possible results.

Dr. Bradford of the Northern District Office writes in his annual report "only a few mild cases of influenza occurred here. I would men- "tion, however, that I have attended four of the letter carriers who have "suffered from bites of dogs; a number seeming to call for the adoption "of preventive measures."

Health of the District Offices compared with each other.

The average absence from sickness has been very much less at the newly built South Western Office than at any other.

In common with the previous year, the South Eastern, the old office in the Borough, again has pre-eminence over the nine other offices in averaging the largest amount of sickness among the officers employed there.

The average absence in days through illness, of the two offices just mentioned are for the South Western $3\frac{1}{3}$ days, and for the South Eastern $10\frac{3}{4}$ days.

The duration of each case of sickness has been the least at the North Eastern, and the greatest at the South Eastern. It was the same in the previous year.

I append a few brief remarks concerning the present condition of some of the District Offices. They are extracted from the Annual Reports made to me by the various District Medical Officers.

Western Central, under my own charge. This office has every means of being well ventilated, but the windows in the roof are far too frequently closed when they should be opened for the exit of the heated and impure air.

The Medical Officer of the Eastern Office, remarking on the sanitary condition of that office, says, "Everything is most satisfactory."

Messrs. Evans and Ebsworth, writing on the condition of the South-Eastern, an old office, but in which some considerable alterations have recently been made with a view to improving the ventilation, state that, "the office is much more healthy since the alterations."

Mr. Jeffree writes that, "the New Southern District Office is every- "thing that can be desired, and must tend materially to promote the "health of the men."

The Medical Officer in charge of the South-Western Office writes, "Since the occupation of this new office, there has been but one opinion "among the men as to its comfort." "All the officers who reside in the "district that have come under my supervision occupy, I am glad to say, "well ventilated rooms, with an appearance of considerable comfort."

The Medical Attendant of the Western Office writes, "The returns "show a state of health incompatible with any serious defect in the "office or dwellings of the officers." He adds, however, "the office "gets much heated by the gas during evening duty, and the men con- "sequently are liable to take cold on going out on their deliveries, but "this, perhaps, is not easily remedied."*

I do not agree with this conclusion.

DEATHS.

(*Clerks, Inspectors, &c.*, 635 *in number.*)

Diseases.	Age at Death.				Total.
	Between 20 and 30.	Between 30 and 40.	Between 40 and 50.	Between 60 and 70.	
Decline - -	1	—	—	—	1
Inflammation of lungs -	—	1	—	—	1
Scarlet fever - -	—	—	1	—	1
General decay from age	—	—	—	1	1
Total -	1	1	1	1	4

Showing a mortality of about 6·3 per 1,000.

(*Letter Carriers, Sorters, Labourers, &c.*, 2,463 *in number.*)

Diseases.	Age at Death.				Total.
	Between 20 and 30.	Between 30 and 40.	Between 40 and 50.	Between 50 and 60.	
Decline - - -	3	1	2	2	8
Bronchitis - -	3	—	—	1	4
Heart disease - -	—	—	—	1	1
Bowel „ - -	—	1	—	1	2
Exhaustion after diarrhœa.	—	1	—	1	2
Malignant abdominal tumour.	—	—	1	—	1
Not known - -	—	—	1	—	1
Total - -	6	3	4	6	19

A mortality of 7·7 per 1,000. Both these death rates are very favourable, though slightly in excess of those of the year 1861.

Pensioned Officers.

There were 12 deaths among 377 superannuated officers of all classes, including clerks, inspectors, letter-carriers, &c. A mortality of 32 per 1,000.

* Instructions have been given with a view to remedy this evil.

The youngest of those whose ages were known was 38, the oldest 83. Their average age at death was 63 years.

Total Deaths.

The total deaths, therefore, among the effective and non-effective officers of the Department (excluding only the travelling officers), were 35. These occurring among 3,475 persons, that is to say, 3,098 working officers and 377 pensioners, give a death rate of 10 per 1,000.

Six men retired during the year on account of failing health ; but even if all these be included in the list of deaths, the total number will only amount to 41, which gives a mortality of 11·8 per 1,000.

* * * * *

Travelling Branch of the Mail Office.

(309 in number.)

As the officers attached to this portion of the service discharge their duties under different circumstances from those of any other, namely, while travelling on railways, I have thought it advisable to keep the statistics connected with their health separate from the others.

As much interest has lately been manifested in the medical profession, and among the public at large, with regard to the effects of railway travelling on health, I have been anxious to ascertain whether the officers connected with the Post Office who were thus employed, were affected by any special complaints that might be attributed to this cause, or whether, and if so, in what degree, their health was at all influenced thereby.

The conclusions I had arrived at from the experience I had gained up to the commencement of the year 1862, were the following :—

1. That independent of a certain liability to injury from collisions and other accidents, railway travelling has little, if any, injurious effect on healthy, strong, well-built persons, if the amount be not excessive, and if they take moderate care of themselves.

2. Persons who take to habitual railway travelling after the age of twenty-five or thirty, are more easily affected than those who begin earlier.

3. The more advanced in age a traveller is, the more easily is he affected by this sort of locomotion.

4. Weak, tall, loosely-knit persons, and those suffering under various affections, more especially of the head, heart, and lungs, are very unsuited for habitual railway travelling.

As these conclusions showed that persons of certain constitutions were specially unfitted for travelling duties, I submitted a recommendation to the Postmaster General, that in future all candidates for the office of railway clerk, sorter, and mail guard, should undergo a special medical examination as to his physical fitness for these duties before being appointed.

His lordship was pleased to approve of that recommendation, and from that time all the candidates have been so examined, with marked benefit to the service.

The statistics connected with the health of the travelling officers during the past year appear to corroborate the conclusions I had previously arrived at. There is little difference, if any, between the ratio of the health and mortality of the officers employed on the railways and those engaged in the other branches of the service.

There were no deaths from railway accidents, but one officer was absent from duty a considerable portion of the year, and two others were pensioned on account of "injuries received on the railway."

* * * * *

Among the 309 officers there were but 137 attacks of illness, a smaller proportion than in any other portion of the service.

The total amount of absence in days caused by illness was 2053, giving an average duration of each case of sickness of 15 days; an amount nearly twice that of each case in the other parts of the office. The average absence of every officer in this department from sickness was $6\frac{2}{3}$ days. This would not have been nearly so large but for the case of illness from the railway accident, and from the prolonged absence of another officer caused by insanity, entirely unconnected with the nature of his duties.

There were two deaths during the year among the 309 officers; a mortality of rather less than 7 per 1,000, and very nearly the same as the proportion of deaths among the other officers. One of these was due to consumption, the other to disease of the heart and subsequent dropsy.

Four persons retired from the service on pensions, two from old age, one being 64 years of age, the other 69. The causes of the retirement of the two others are stated to be from "injuries received on the railway."

WALLER LEWIS, M.B. Cantab., M. R. C. P., &c.

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FIFTY-EIGHTH

REPORT

OF THE

COMMISSIONERS

OF THE

CALEDONIAN CANAL.

Ordered, by The House of Commons. *to be Printed,*
7 *July* 1863.

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CALEDONIAN CANAL.

TO THE HONOURABLE THE KNIGHTS, CITIZENS, AND BURGESSES, IN PARLIAMENT ASSEMBLED.

THE FIFTY-EIGHTH REPORT OF THE COMMISSIONERS OF THE CALEDONIAN CANAL.

The Commissioners are able to report that the navigation of the Caledonian Canal has been maintained in an efficient condition throughout the past year. During the months of January and February there were floods of unusual force, but they caused no interruption to the traffic, and no more than a slight injury to the works.

Several works have been executed for improving the efficiency and convenience of the navigation. Of these the most important is a stone pier at the entrance of the Canal at Fort Augustus, which will much facilitate the steamboat and passenger traffic at that central point of the navigation. A timber jetty has also been erected at the Gairlochy Lock, for the convenience of the local traffic.

The general traffic and revenue of the Canal have been fairly maintained, under some unfavourable conditions. In the year ending 30th April 1862, the receipts amounted to 7,604 *l.* 9 *s.* 3 *d.*: in the year ending 30th April 1863, to 6,999 *l.* 19 *s.* 4 *d.*, thus exhibiting a decrease of 604 *l.* 9 *s.* 11 *d.* At the same time, however, the payments were somewhat reduced, having amounted in the former year to 6,438 *l.* 8 *s.* 4 *d.*, and in the latter, to no more than 6,240 *l.* 8 *s.* 6 *d.* In the one year the excess of receipts over expenditure was 1,166 *l.* - *s.* 11 *d.*, in the other, 759 *l.* 10 *s.* 10 *d.*, the comparison being unfavourable in the latter period, to the extent of 406 *l.* 10 *s.* 1 *d.* Meanwhile, the balance in favour of the Commissioners at the Bank of Scotland which amounted, at the commencement of the year, to 900 *l.* 1 *s.* 6 *d.*, was increased to 1,655 *l.* 8 *s.* 1 *d.* at its close. This latter result is regarded with much satisfaction by the Commissioners, when they recollect that three years since no less than 1,078 *l.* 19 *s.* 10 *d.* was due by the Commissioners to the Bank of Scotland.

Several causes contributed to the partial failure of last year's traffic. Of these, the principal was the general depression of the shipping interest, particularly in the coasting trade, accompanied by so low a rate of freights as to discourage any outlay in Canal dues that could possibly be avoided. Another cause is to be found in the comparative failure of the herring fishery on the northern shores of the Moray Firth. There was also a considerable falling off in the traffic of home-grown grain, which however was partly compensated by a slight recovery in the potato trade,—once a highly remunerative branch of the local traffic of this Canal. The low prices of timber, again, have been adverse to the use of the navigation for that trade; and the same cause has further led to the importation of foreign timber in cargoes too large for ships which can conveniently navigate the Caledonian Canal. And lastly, the passenger traffic suffered diminution, partly by reason of an unusually wet summer, which discouraged tourists, and partly by the extraordinary attractions of the Great Exhibition in London.

The amended tariff of 1860 continues to improve the revenue without any undue pressure upon the general trade; but, in consideration of the low value of some articles, and the importance of attracting traffic wherever it can be found, the Commissioners have deemed it expedient to lower their dues on unmanufactured timber, coals, salt, and herrings, from 1*s.* 3*d.* to 1*s.* a ton.

CRINAN CANAL.

THE navigation of the Crinan Canal was maintained without interruption, except during a short period, while the outer sea lock-gates at Crinan, which had given way, were being replaced. The traffic and revenue of this Canal will bear comparison with any previous year. The Canal dues, indeed, declined, but the harbour dues at Ardrishaig made up this deficiency. In the year ending 30th April 1862, the receipts amounted to 3,785 *l.* – *s.* 9 *d.*; and in the year ending 30th April 1863, to 3,780 *l.* 12 *s.* 10 *d.* This result would have left a surplus revenue of upwards of 1,000 *l.* over the ordinary expenditure of the navigation; but extraordinary demands continue to be made upon this income. The Commissioners are engaged in the restoration of the Lochclaichaig Reservoir; they have purchased a steam dredge; they have renewed the sea lock-gates at Crinan, and executed several other repairs and improvements; and they have paid the annual instalment of 250 *l.* of their debt to the Bank of Scotland, on the "Old Account." With these various claims upon them the payments have amounted to 3,277 *l.* 1 *s.* 9 *d.*, leaving an excess of receipts over expenditure, within the year, of 503 *l.* 11 *s.* 1 *d.* The balance in favour of the Commissioners, at the Bank of Scotland, which amounted, on the 30th April 1862, to 210 *l.* 14 *s.* 7 *d.*, had increased on the 30th April last, to 749 *l.* 13 *s.* 2 *d.*

The Commissioners anticipate the completion of the Lochclachaig Reservoir in the month of August, when all the damages suffered by the navigation in the outbreak of 1859, will at length be fully repaired. The steam dredge will also be brought into effective operation during the present summer. The finances of the navigation will not yet admit of any extensive and permanent enlargement of Ardrishaig Harbour; but with a view to the immediate accommodation of the passenger traffic, and to meet the requirements of a larger class of steamers, the Commissioners have extended the present jetty 35 feet. This extension, however, while serving its present purpose, will not interfere with more comprehensive improvements hereafter. And the time is now approaching when the surplus revenue of this Canal will be available for such an enlargement of the harbour as the increasing trade and prosperity of Ardrishaig may fairly demand.

By order of the Commissioners,

T. Erskine May,
Secretary.

2 July 1863.

APPENDIX.

Appendix, No. 1.

GENERAL REPORT on the State of the CALEDONIAN CANAL WORKS, to 1st May 1863.

THE Canal has continued during the past year in uninterrupted operation, the winter having been again marked by the entire absence of ice; but the greater portion of the year was of a very inclement character in other respects, and the floods of January and February rose to a greater height than has occurred since the memorable flood of January 1849. The Canal is now everywhere secure against the mere altitude of such floods; but they are not without inconvenience and even danger to the working of the traffic, nor do the works themselves altogether escape injury from the effects of the violent winds with which they are generally accompanied.

The large warping buoy off the Clachnaharry entrance of the Canal, which is used to facilitate the entry and exit of large vessels, was lately carried away by one of them, which might in such a case have involved considerable damage; and as the mooring chain was found to be greatly worn and corroded by the salt water, so as to have led to such a possible mishap, it has been necessary to provide a new one, to which the buoy is now attached.

The projecting jetties at both entrances of the Canal, notwithstanding the decayed state of the timber-work, have continued to be practically available, so that it has not yet been requisite to renew the piling; but the expenditure for the year includes the cost of the timber provided for this purpose.

The road leading from the Muirtown Swivel Bridge, along the north west side of the Muirtown Locks, to the steamboat wharf above them, was originally made as an accommodation road for general use, and has of late years been subjected to a very heavy traffic independently of Canal purposes. Partly in expectation of inducing the District Road Trustees, or those most using the road, to contribute to its support, it was of late allowed to fall into disrepair; but the attempt proving unsuccessful, and legal compulsion being doubtful, it has been necessary in self-defence to render it commodious for the steamboat traffic, and to incur some expense in restoring it to that condition.

The banks and puddle-linings of the Muirtown Reach, so far as can be judged by partial withdrawal of the water for temporary purposes, are in good preservation, and even seem to require less attention than formerly.

The embanked track-paths in Loch Dochfour, which were almost wholly submerged by the flood of January, were somewhat damaged on their surface and slopes by the surf, but not to any considerable extent; nor has it been necessary to effect their immediate repair.

The decayed timber piling of the North West Ferry Pier at Bona affording no longer a support to the filling behind, a good deal of the latter was washed away by the winter floods, insomuch that the pier is now hardly available for use, and is reasonably complained of by the public. It is intended to rebuild the pier of stone, for which the materials have in great measure been prepared and laid down for some time; but the flooded state of Loch Ness during the last two wet summers prevented a foundation being obtained at the necessary depth, and the work now only awaits such a favourable opportunity as it is hoped the present summer may afford.

Frequent allusion has been made in previous reports to the expediency of erecting a suitable jetty or landing pier at the entrance of the Canal at Fort Augustus, the various reasons for which it is needless to repeat, irrespectively of the additional one that it was absolutely indispensable to a certain improved arrangement of the steamboat traffic hitherto contemplated as a necessary consequence of its eventual increase. Notwithstanding the height of the lake, therefore, and the unfavourable weather of last summer, it was judged advisable to accomplish this work without further delay; and the result is a very material improvement in more respects than can at present be detailed. The site being in some measure self-formed, with the means of obtaining a secure foundation, it has been made a permanent structure of stone; and in this respect, as well as at half the cost, contrasts favourably with the timber piers recently erected on the shores of Loch Ness, which, however, had not the same natural facilities.

The steam dredge, having had its repairs completed as described in last Annual Report, was employed in deepening the access to, and thereby procuring materials for filling in

behind the new pier; and was afterwards employed for some weeks in excavating deep-water berths for vessels alongside the new piers at Invermorriston, Foyers, and Inverfarigaig, in the same way as was formerly done at the Glen-Urquhart Pier; the cost of this assistance being defrayed by the respective proprietors of those piers. The dredging here referred to was a necessity in each case; but being once effected, it is done for all, as there is no deposit from the waters of Loch Ness.

The steam dredge had likewise to be employed for a short time in removing accumulations at the inlet of Laggan Burn, and at the entrance from Loch Lochy to the Laggan Locks; the former caused by debris brought down from the hills during heavy rains, and the latter by westerly storms on the lake, washing and propelling the lighter materials from its shores. Both are of incidental and comparatively slow growth, but if left would soon incommode the navigation.

The Aberchalder Burn, which formerly emptied into the Canal, was diverted for the purpose of obviating the similar inconvenience, but much greater in degree, of its bringing down deposits from above; but this has involved the somewhat troublesome necessity of preserving it in its artificial channel, and preventing its tendency to encroachment on the adjoining arable land. It is liable to very sudden and extreme torrents, being the only gorge for a great distance through which the melted snows on the mountains can escape.

The summit of the Canal in Loch Oich was kept generally above the navigation level by the almost constant rains of last summer, which, of course, obviated all concern as to the maintenance of the proper standard depth; not that a deficiency in this respect is much to be apprehended at any time, but as marking the superabundance arising from the peculiar character of the season.

The navigable channels in Loch Oich are indicated by a series of coloured guide posts, several of which are every year displaced or broken by vessels running against or improperly mooring to them; and to save the disproportionate labour and expense of renewing them singly, the number is made complete at convenient intervals. They are now renewed with trees from the Canal plantations.

The embanked track paths in Loch Lochy, adjoining the entrance of the Laggan Locks, were also somewhat damaged by the floods and storms of last winter, but not to any serious extent; nor was the damage of a nature to require immediate attention, but awaits a convenient season for repair.

One of the lock-gate traversing rollers of the old lock at Gairlochy having given way during the winter, it would have been extremely inconvenient to have withdrawn the water from the whole of the Bannavie Reach, for its renewal at the time; by reason of which it has been postponed to the ordinary period of withdrawing the water for general purposes, in the beginning of May. Fortunately, the new or flood lock at this place acts as a reserve for any derangement of the other, so long as any extreme rise of Loch Lochy does not call both into requisition; so that the temporary failure referred to caused no interruption to the navigation.

The importance of erecting a timber jetty in extension of the upper wing wall of the Gairlochy Lock, for the convenience of the local traffic, was pointed out in my last Annual Report; and the erection has since taken place at a comparatively small cost, the piles having been wholly procured from the Canal plantations. This is a very obvious improvement, and supplies a want which was the cause of much occasional annoyance to the general traffic.

The Moy Burn, which discharges into the Bannavie Reach, is the most troublesome of these mountain streams, which carry down quantities of loose debris into the Canal, nor is it practicable to divert its course in another direction. Formerly this occasioned an almost annual necessity of removing the deposits by dredging; but in the year 1854, a weir was constructed, in a suitable position, across the channel of the Burn, which provided a large space for the interception of the debris, insomuch that since that period the navigation has been wholly exempt from the expense and inconvenience to which it was previously subject. Unfortunately, however, the receptacle is now filled somewhat before its time, the estimated period of relief having been 10 years, or upwards: nor can a similar expedient be repeated with equal advantage; so that in future, the necessity of occasional dredging at this place may be expected to recur, although not involving any very serious expense.

The stone pitchings and facings of slopes on all the Canal Reaches are in extremely good preservation, and annually require less repair and sorting, as they have gradually been got into the condition which more effectually resists the action of steamboat paddles. Nevertheless, they require to be attentively watched, and receive additional protection, where necessary.

The locks in general, with their gates and other appendages, are maintained, as far as possible, in a uniform state of repair, and have not given occasion for any unusual operations during the past year. Reference was made in the last Annual Report to certain defects in a portion of the masonry of the Bannavie Locks; but those defects do not appear to exhibit any material progress at present, nor has it been necessary to apply more than the usual proportion of pointing with Roman cement.

The diving bell barge, as also referred to in last Annual Report, was so effectually repaired, as in some degree to diminish the urgency of the new one, which it is proposed to build, and which is to answer some additional purposes; but the timber having been almost wholly provided for the latter, it will be proceeded with at convenient intervals. Some of the other barges, which it is necessary to maintain for the conveyance of materials and other incidental

dental operations, are likewise in need of repair, and will exhaust a portion of the same materials.

The diving bell is suspended and worked from the barge by a revolving crane, which, being of timber, was constructed with the best oak, and fitted up in the strongest possible manner, and was employed occasionally in raising other heavy weights which were conveyed by the barge. Although used in both ways for the last 15 or 16 years, there was no suspicion of any deterioration of soundness or strength, until it was recently discovered that the interior of the principal shaft had contracted dry-rot, insomuch that it was no longer safe to entrust men's lives in the bell to the security of the crane; and it has therefore become necessary to provide for its immediate renewal. It was no easy matter to find timber of the requisite size and quality for this purpose, nor has it been procured without proportionate cost.

Although scarcely anticipated, it has been found practicable to maintain the larger of the two steam tug-boats in working condition up to this time; but it is absolutely necessary that it should now be laid up for a general repair of the steam-boilers and hull of the vessel. The summer months can with advantage be devoted to this purpose, as the traffic during that period will be sufficiently accomodated by the other tug-boat. The latter having received the same general repair only two years ago, the reduced establishment will thereby be placed on a footing of serviceable efficiency for some considerable time.

The expected formation of a short branch or tramway from the Inverness and Ross-shire Railway to the shipping wharfs at Muirtown has not yet been carried out, but is promised as soon as the other arrangements of the Railway Company render it conveniently practicable. As the Harbour of Inverness is already accommodated in this way, the traffic to the Canal wharfs is placed at a disadvantage so long as the formation is delayed.

The inadequate number of dwelling-houses hitherto provided for the residence of the lock-keepers and other assistant workmen, at several portions of the line, is still a serious inconvenience, and was found to be especially so last winter, when a good deal of night watching was rendered necessary by the high floods, tides, and storms to which the works were repeatedly exposed. The supply of this deficiency has no doubt admitted of postponement, but is entitled to the first claim on any surplus revenue.

The thinning of the plantations in the West District of the Canal, and the removal of the timber for sale, was attended with considerably more expense than in either of the other districts on account of the height of the banks and greater irregularity of the ground; and unfortunately a large proportion of it consisted of hard wood of such kinds as are almost unmarketable, whether originally preferred for their rapid growth, or for what other reason, is now unknown. Only the larch and fir trees, therefore, have hitherto been disposed of to some advantage, nor is there much prospect of turning the hard-wood to good account; but the plantations in all the three districts are greatly improved by the thinning, and already exhibit a more vigorous growth.

Caledonian Canal Office, Inverness,
1 May 1863.

George May.

Appendix, No. 2.

GENERAL REPORT on the State of the CRINAN CANAL WORKS, up to 1st May 1863.

THE navigation continued without interruption during the past year, with the exception of that caused by the total failure of the outer sea-lock gates at Crinan, and which was merely temporary. As vessels could go out and in over the sill of Upper Gates at high water, by far the greatest inconvenience was experienced by steamers carrying passengers, as they, of course, had to wait the times of high water. There was no interruption whatever from frost during the past winter.

The supply of water to the requirements of the navigation has continued ample during the year, and the reservoirs, notwithstanding a more than ordinary wet and boisterous season, sustained no injury except a slight derangement of the stone pitching on Glen Clachaig Embankment, where the wash of the waves acted most severely, but which was attended to from time to time, and resulted in no serious consequence to the work as a whole. The Camlock Embankment, which was made up last year, has continued without indication of any further sinking. Of course, from the nature of the materials with which the upper part of this bank was constructed, the sinking referred to was a circumstance anticipated, and was therefore neither a matter of alarm or surprise. The reservoirs, so far as constructed, are in perfect working order, and when Loch Clachaig Embankment is finished (which well be in course of this season), the reservoir accommodation will be the same as previous to the great outbreak in 1859, and it is to be hoped more secure as regards the works constructed since then.

The only important work now remaining to be done in order to put the Canal works as a whole in the same condition as they were previous to the great outbreak in 1859, is the

dredging of the Ardrishaig Reach and approaches to the Canal at Crinan and Ardrishaig, as also the deepening of the harbour at the latter place. In my Report of 1861 I recommended that the icebreaker should be converted, or rather adapted, to this purpose, by having the necessary machinery fitted to her; but on further consideration this project was abandoned, principally because the icebreaker was considered too old, and otherwise not suitable. On making inquiry on the Clyde from parties who are in the habit of constructing steam dredges, I found we could not get one under a cost of 2,500 *l.*, which was far too large a sum to think of. Of course, the dredger at this price would be a most complete thing, fitted with all recent improvements and built of iron: but while making these inquiries I heard of a second-hand dredger being for sale at Ardrossan, and which was used at the harbour works there; and on examining her, I found she would be suitable, and bought her for 260 *l.* Although old, and built of timber, she can be set to work and put in good repair for about 150 *l.*, and will last for many years to come; her boiler is quite new, and her machinery is in pretty good condition: the principal repair will be in so far as the hull of the vessel is concerned, which repair will be done principally by our own workmen. It is satisfactory now to be in the possession of the means (at a cheap rate) for accomplishing our dredging operations, which will be commenced as soon as the necessary repairs to the hull are completed; but to render our dredging plant complete, it will be necessary to provide two flats or pontoons for taking away the stuff as it is dredged up. These I will also construct under my own supervision.

In my Report of last year I anticipated that the outer pair of sea lock-gates at Crinan would last for a couple of years longer; but, at the end of December, they gave way entirely, and have been replaced by a new pair. I attribute the cause of failure at an earlier period than anticipated to the effects of the severe continued storms which prevailed during that month, and which developed the weak points in the old gates, and caused their total destruction; the new gates have been constructed in a stronger and more substantial manner than the old ones were originally; and to render them secure from the ravages of the sea-worm I propose taking them out, during the autumn, in order to sheath their lower parts, or parts constantly in the water, with yellow metal or zinc. The upper pair of lock-gates at Lock No. 12, at Dunardry, have been replaced by a new pair. In consequence of the ravages of the sea-worm on the lower parts of the sea lock-gates at Ardrishaig, they had to be removed to the beach, and received new planking for 12 feet upwards from the bottom; in some places the plank was completely eaten through, the framing was also much injured from the same cause; and at no distant period this gate must be replaced by a new one; the sill of this gate is also much cut up by the worm, and will soon require repair or thorough renewal, which will be an intricate and tedious operation, having to be performed under water, and, if possible, the navigation kept open during the process of repair.

There are several pairs of gates on the line showing symptoms of decay. In two instances renewal will be necessary, and in others repair, which repair is confined principally to the upper parts of gates; the gates most requiring renewal are at Ardrishaig and Carnbaan.

The sills of the lock-gates at Carnbaan and Dunardry continued so tight as to render it unnecessary to run the water from the Summit Reach this season for repairs, and therefore avoided the total stoppage of the Canal for four or five days, which necessarily occurs when such repair has to be undertaken.

The renewal of the bridge over Lock No. 1, at Ardrishaig, which has been delayed in consequence of more urgent operations coming in the way, is now in hand, and will be completed with as much dispatch as possible; the traffic on the public road will not be much interfered with, as a temporary bridge will be provided, while the renewal of the permanent one is going forward.

The stone pitchings of Canal banks at the summit level have been further renewed and repaired. The tracking paths have also been repaired and dressed, which gives the Canal, between Carnbaan and Dunardry a more finished appearance than it has had since the great outbreak of 1859.

A new road has been commenced at Dunardry, leading from the bridge over the Canal there, and presently forms the approach to the farm of Barnakill. This road, so far as regards the farm of Barnakill, has been paid for by us in lieu of the former road destroyed by the flood of 1859: but I believe the same road is to be continued through the extensive tract of low-lying ground below Dunardry, and, when completed, may lead to the formation of a shipping station at the point where it joins on to the Canal, and necessitate the construction of a wharf which, when the time comes, should be readily entertained, as every facility should be given for the development of the local trade, which is now considerable, and likely still to increase.

The waste water-course from the summit level still continues a source of annoyance, and if it can possibly be overtaken, must be protected by stone pitchings during the course of this season.

The Crinan Reach, during the past winter and spring, has given more trouble than usual in consequence of leakage through the banks, but not of such a serious nature as to interfere much with the traffic, or cause any undue amount of alarm. Constant watchfulness was, however, necessary, in order to detect and check such leakage whenever it did occur. The Ardrishaig Reach has been comparatively free from leakage, but has required attention as regards the stone pitchings.

The piece of road which leads from the public road to the bridge at Oakfield has been repaired and laid over with a thick coat of metal. The piece of road referred to is on Canal property,

property, but has now become a public thoroughfare, in consequence of the increased local traffic. Taking this view of the matter, I tried to get the road trustees to take it on hand, after being duly repaired to the satisfaction of their surveyor; but this they refused to do, —on what grounds I am not aware.

The breakwater and harbour works at Ardrishaig sustained no damage during the past year; but the steamboat wharf at Crinan did receive some damage in consequence of the continued heavy gales and high tides which prevailed during December and January.

The accompanying statements explain the state of revenue and expenditure for the past year. There has been a falling off in the total amount of Canal dues to the extent of 196 *l.*, which I attribute to the diminution of the passenger traffic, the almost total failure of the herring fishery on the west coast last season, and in some degree to the interruption caused by the failure of the lock-gates at Crinan. There is a falling off in the passenger traffic to the extent of 48 *l.* 8 *s.* 6 *d.*, but there is an increase in the wharfage dues at Ardrishaig, amounting to 201 *l.* 2 *s.* 5 *d.*, the total for this year being 967 *l.* 11 *s.* 10 *d.* This large increase in the harbour revenue is due principally to the extensive take of herrings, large quantities of which were cured and shipped from this point. The total revenue of this Canal from all sources for the past year, is 3,778 *l.* 16 *s.* 10 *d.*, being 6 *l.* 4 *s.* short of last year; the expenditure for the past year was 2,997 *l.* 1 *s.* 9 *d.*, which sum includes the price paid for the steam dredger. This leaves a balance in favour of the Canal, amounting to 781 *l.* 15 *s.* 1 *d.*; and the price paid for the dredger, added to this sum, would leave a surplus equal to last year's, viz. 1,041 *l.* As the demand upon the revenue, during the present year, will be heavy, embracing the following:—the construction of the embankment of Loch Clachaig Reservoir, materials for lock-gates at Crinan; the extension of the pier at Ardrishaig, and the renewal of lock-gates there, besides timber for the repairs of lock-gates on different other portions of the line, and repairing the dredge, I cannot hold out any prospect of a surplus at the end of the current year.

The prospects of the Canal still continue encouraging; there is another screw steamer about to start as a regular through trader, and which, I believe, is in a great measure to be devoted to the local traffic along the Canal; and if the project is successful, which I have no doubt it will be, we may probably be called upon to provide storage, and other accommodation at Oakfield and Carnbaan; for the former I have the requisite authority, but which has been delayed for reasons already given.

Crinan Canal Office,
1 May 1863.

John B. Fyfe.

Appendix, No. 3.

ABSTRACT of ACCOUNT of the COMMISSIONERS of the CALEDONIAN CANAL for the CALEDONIAN CANAL, from 30th April 1862 to 30th April 1863.

RECEIPTS.	£.	s.	d.
I. Canal dues, &c. collected by Mr. Davidson and Mr. Clark, including steam towages	6,442	14	4
II. Transit tolls on passengers	323	–	3
III. Crane dues	6	13	1
IV. Rents of property	80	10	–
V. Petty Customs from town of Inverness	53	14	6
VI. Proceeds from sale of thinnings of trees	93	7	2
AMOUNT of RECEIPTS £.	6,999	19	4

PAYMENTS.	£.	s.	d.	£.	s.	d.
I. Pay bills	4,804	4	9			
II. Pay bills for steam tug-boats	961	1	9			
III. Secretary's salary and disbursements	203	12	–			
IV. Mr. James Walker's Civil Engineer's account	21	–	–			
V. Shore and anchorage dues to Inverness Harbour Trustees	180	10	–			
VI. Messrs. Hope, W. S., allowance as cashiers	70	–	–			
AMOUNT of PAYMENTS £.				6,240	8	6
EXCESS of RECEIPTS £.				759	10	10
The balance due by the Bank of Scotland, as at 30th April 1862, was	900	1	6			
Add interest due by the Bank of Scotland during year	11	3	11			
	911	5	5			
Deduct commission charged by Bank during year	15	8	2			
				895	17	3
Balance due to the Commissioners by the Bank of Scotland, as at 30th April 1863, after giving effect to the transactions subsequent to 30th April, which are applicable to the year previous to that date £.				1,655	8	1

Edinburgh, 11 June 1863.

John & James Hope, W. S.

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Appendix, No. 4.

ABSTRACT of Account of the Commissioners of the Caledonian Canal for the Crinan Canal, from 30th April 1862 to 30th April 1863.

RECEIPTS.	£.	s.	d.
I. Canal and Harbour, &c., dues collected by Mr. Fyfe	3,423	3	4
II. Transit tolls on passengers	285	19	–
III. Rents of property	71	10	6
Amount of Receipts £.	3,780	12	10

PAYMENTS.	£.	s.	d.			
I. Pay bills	2,997	1	9			
II. Messrs. Hope, W. S., allowance as cashiers	30	–	–			
III. Payment to Old Crinan Canal account	250	–	–			
Amount of Payments £.				3,277	1	9
Excess of Receipts £.				503	11	1
The balance due by the Bank of Scotland as at 30th April 1862, was	210	14	7			
Add interest due by the Bank of Scotland during year	42	7	5			
	253	2	–			
Deduct commission charged by the Bank	6	19	11			
				246	2	1
Balance due to the Commissioners by the Bank of Scotland, as at 30th April 1863, after giving effect to the transactions subsequent to 30th April, which are applicable to the year previous to that date £.				749	13	2

Edinburgh, 11 June 1863.

John & James Hope, W. S.

Appendix, No. 5.

MONTHLY ACCOUNT of Vessels Navigating the Caledonian Canal, from 1st May 1862 to 1st May 1863.

DATE.	Number of Passages through the Canal. East to West Sea.	Number of Passages through the Canal. West to East Sea.	Number of Passages on Parts of the Canal.	Number of Passages by Steamers.	Total of Passages made on Canal.	Amount of Tonnage Rates. £.	s.	d.
1862:								
May	15	21	32	28	96	245	8	8
June	8	18	50	52	128	236	15	2
July	14	48	47	88	197	350	6	8
August	31	17	38	84	170	348	10	9
September	149	21	34	75	279	464	18	3
October	24	41	37	40	142	367	15	1
November	66	31	32	15	144	751	6	7
December	46	40	24	20	130	569	10	3
1863:								
January	27	31	27	17	102	314	19	10
February	46	42	27	16	131	487	4	10
March	50	35	62	17	164	494	3	8
April	41	47	48	17	153	405	3	5
Totals	517	392	458	469	1,836	5,036	3	2

James Davidson.

Appendix, No. 6.

TABLE of Comparative Number and Amount of REVENUE on the CRINAN CANAL, for the Years ending 30th April 1862 and 1863.

Year ending 30th April 1862.

	Number of Steamers.	Number of Vessels.	Number of Boats.	Number of Passages.	Steam Boat Dues.	Vessels and Boats Dues.	Transit Dues on Passengers.	TOTAL.
1861:					£. s. d.	£. s. d.	£. s. d.	£. s. d
May - - -	43	61	186	290	65 3 9½	138 7 3	18 11 6	222 2
June - - -	51	61	130	242	57 8 7½	115 – 4½	34 14 –	207 3
July - - -	72	79	105	256	67 3 3	138 – 10½	64 3 2	269 7
August - -	72	90	32	194	67 3 3	136 14 5	102 1 10	305 19
September - -	69	143	74	286	69 2 6	213 13 4	60 17 4	343 13
October - -	43	143	61	247	67 14 –	230 14 7	23 1 8	321 10
November - -	29	85	23	137	58 16 8	113 17 10	6 5 8	179 –
December - -	25	85	27	137	53 1 6	129 – 10½	5 6 4	187 8
1862:								
January - -	28	96	9	133	60 7 7½	127 7 11	5 8 2	193 3
February - -	25	95	8	128	52 14 10½	138 11 2½	4 11 4	195 17
March - -	27	112	7	146	57 3 4½	143 12 1½	4 14 8	205 10
April - - -	23	78	11	112	48 15 9½	112 5 1½	4 11 10	165 12
	507	1,128	673	2,308	724 15 3	1,737 5 11	334 7 6	2,796 8

Year ending 30 April 1863.

	Number of Steamers.	Number of Vessels.	Number of Boats.	Number of Passages.	Steam Boat Dues.	Vessels and Boats Dues.	Transit Dues on Passengers through Canal.	TOTAL.
1862:					£. s. d.	£. s. d.	£. s. d.	£. s. d
May - - -	44	98	208	350	66 15 6	190 17 5½	18 16 –	276 8 11
June - - -	44	87	137	268	38 10 3	144 13 4	33 15 8	216 19 3
July - - -	62	109	166	337	41 6 4½	160 14 1	50 17 2	252 17 7
August - -	73	102	26	201	78 7 11½	127 9 8½	79 4 8	285 2 4
September - -	68	100	26	194	71 2 –	137 15 2½	60 16 10	269 14 –
October - -	42	88	34	164	54 5 11½	127 – 9½	20 12 2	201 18 11
November - -	21	109	22	152	44 15 6	132 17 2½	6 6 6	183 19 2
December - -	23	82	12	117	46 15 –	130 16 4½	3 14 8	181 6 –
1863:								
January - -	19	85	12	116	40 12 7½	117 18 3½	1 19 4	160 10 3
February - -	23	83	7	113	48 12 4½	145 – 6	3 1 4	196 14 2
March - -	25	104	10	139	50 18 2½	162 13 4½	2 19 2	216 10 9
April - - -	24	70	17	111	50 17 –	103 14 –½	3 15 6	158 6 6
	468	1,117	677	2,262	632 18 9	1,681 10 4½	285 19 –	2,600 8 1

Appendix, No. 7.

RETURN of Receipts, on the Crinan Canal, Classified under different Descriptions of Goods, in the Year ending 30th April 1863.

—	Slates.	Coal	Fishing.	Boats.	General Goods.	Ballast.	Steamers.	Transit Dues.	Total.
1862:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
May - -	17 7 9	38 13 8	76 10 7	3 19 –	39 14 4	14 12 1½	66 15 6	18 16 –	276 8 11½
June - -	12 – 9	35 9 7½	44 14 2	4 4 –	33 16 5	14 18 4½	38 10 3	33 15 8	216 19 3
July - -	16 5 6	40 8 8	52 18 3	5 1 –	28 6 3	17 14 5	41 6 4½	50 17 2	252 17 7½
August - -	10 – 3	44 7 4½	4 8 6	3 17 –	30 8 9	34 7 10	78 7 11½	79 4 8	285 2 4
September -	17 – 7½	36 16 7	9 – –	3 – –	40 15 7½	31 2 4½	71 2 –	60 16 10	269 14 –½
October - -	14 1 9	27 15 10½	17 4 –	2 18 –	47 3 8	18 17 6	54 5 11½	20 12 2	201 18 11
November -	25 12 3	44 2 1½	6 3 6	4 11 10½	27 – 4	25 7 1½	44 15 6	6 6 6	183 19 2½
December -	21 14 6	64 11 10	3 16 –	– 8 –	26 18 2	13 7 10½	46 15 –	3 14 8	181 6 –½
1863:									
January - -	6 11 3	50 4 6	4 4 2	– 17 –	38 18 –½	17 3 4	40 12 7½	1 19 4	160 10 3
February -	24 3 –	56 10 1½	1 4 –	1 6 –	55 3 2	6 14 2½	48 12 4½	3 1 4	196 14 2½
March - -	20 – 6	67 19 9	- - -	3 4 –	51 15 3½	19 13 10	50 18 2½	2 19 2	216 10 9
April - -	20 9 –	28 11 9½	- -	3 17 –	36 18 3½	13 17 11½	50 17 –	3 15 6	158 6 6½
£.	205 7 1½	536 1 11	220 3 2	37 2 10½	454 18 4	227 16 11½	632 18 9	285 19 –	2,600 8 1½

Appendix, No. 8.

ABSTRACT of Tolls levied on Passengers through the Crinan Canal and over the Steamboat Quay, from 1 May 1862 to 30 April 1863.

		£. s. d.	£. s. d.
21,889	passengers at 1 *d.* passing over quay - - -	- - -	91 4 1
5,873	passengers at 6 *d.* per truck boat, 1st class - -	146 16 6	
6,288	passengers at 4 *d.* per truck boat, 2d class - -	104 16 –	
			251 12 6
813	passengers at 4 *d.* per luggage steamer, 1st class -	13 11 –	
2,493	passengers at 2 *d.* per luggage steamer, 2d class -	20 15 6	
			34 6 6
37,356	Total passengers.	£.	377 3 1

FIFTY-EIGHTH

REPORT

OF THE

COMMISSIONERS

OF THE

CALEDONIAN CANAL.

Ordered, by The House of Commons, *to be Printed,*
7 *July* 1863.

415. *Under* 2 *oz.*

Highland Roads and Bridges.

TO THE HONOURABLE THE KNIGHTS, CITIZENS, AND BURGESSES, IN PARLIAMENT ASSEMBLED.

FINAL REPORT

OF THE

COMMISSIONERS

OF

HIGHLAND ROADS AND BRIDGES.

THE Commissioners, in presenting their final Report, before the expiration of their powers under the Act of last Session, desire to lay before Parliament a brief statement of their proceedings, in execution of their trust.

Military Roads.

The connexion of the State with the communications of the Highlands commenced early in the last century. So far back as 1732, the Government found it necessary to construct Military Roads, for the movement of its forces. The rebellion of 1745 having illustrated the dangers of Highland fastnesses inaccessible to troops, a more extensive system of military communication was undertaken; and at length no less than 800 miles of Military Roads were completed, chiefly by military labour. Having been planned with a view to the military occupation of a mountainous country, many of these Roads were found of comparatively little use for general communication, and in more settled times were abandoned; but 600 miles continued to be maintained for many years, at the public expense, for the traffic of the districts through which they passed.

Parliamentary Roads.

At the commencement of the present century, the Highlands were at peace; the Government had no longer reason to apprehend rebellions and civil wars; the feuds of rival clans had been fought out, and the turbulence of the people had been subdued; but in civilisation and industry, these remote mountain districts were at least 50 years behind the Lowlands of Scotland, and of all parts of England. The value of Military Roads had been proved by the tranquillity of the country; and it was now evident that more extended communications were necessary for the development of its natural resources. A general and systematic scheme of Road-making was not to be expected from the unaided efforts of local proprietors. They were as yet unaccustomed to association for public objects: their moors and waste lands yielded a scanty income; and many were jealous of the invasion of their fastnesses by the outer world. Had they been left without encouragement and direction, the Highlands would probably have remained a wilderness, for more than half a century; but in 1803, Parliament, impressed with the importance of stimulating the improvement of that country, and raising it to the same condition as other parts of Great Britain, determined to encourage local enterprise, by contributing one-half the expense of forming new lines of Roads. To superintend the execution of this work, and to distribute the funds voted by Parliament, this Commission was appointed, under the presidency of Mr. Speaker Abbot, who for many years devoted to its service the greatest care, judgment and energy. Comprising Ministers of the Crown, and eminent Members of both Houses connected with the Highlands, the Board was so constituted as to ensure the confidence of Parliament, and the good will of local proprietors.

The Commissioners were also fortunate in securing the services of Mr. Telford, the first engineer of his time, and of Mr. Rickman, who long served them as secretary with unwearied zeal and ability. They proceeded rapidly with the work entrusted to them. The country was surveyed: the best lines of communication selected: the co-operation of the counties and landowners secured. New Roads were now gradually extended throughout the Highlands, and substantial Bridges and Causeways were constructed, to withstand the ravages of storms and floods in an inclement climate. These were all planned by Mr. Telford, with the best engineering skill of that day, and executed under the superintendence of Mr. Mitchell, the General Inspector. In less than 20 years, the Commissioners completed 875 miles of Parliamentary Roads, at an expense of 454,189 *l.*, of which 252,390 *l.* were granted by Parliament, and 201,799 *l.* contributed by Highland proprietors. When the entire scheme was accomplished, it embraced no less than 930 miles of Parliamentary Roads, and 1,117 Bridges, at a total cost of 540,000 *l.*

9th Report of the Commissioners, 1821, p. 5.

Military Roads placed under the Commissioners.

In 1814, Parliament reviewed the position of the Military Roads, which had hitherto been maintained separately by the Government, when a new arrangement was introduced. More than half of those roads were abandoned, as unsuitable for traffic; and 255 miles were transferred to the charge of the Commissioners, and maintained by tolls and county assessments, aided by a small Parliamentary grant. From this period, no less than 1,194 miles of Roads were under the superintendence of the Commissioners.

Arrangements for the repair of Roads.

The construction of new Roads has now been discontinued; but the effective maintenance of the costly Roads already completed was obviously a matter of great public importance: they were no less national than local, and could not safely be left to the care of local authorities. After some provisional arrangements, which need not be here adverted to, it was eventually determined by Parliament, in 1819, that an annual grant of 5,000 *l.* should be charged upon the public revenues, and administered by the Commissioners, in aid of county assessments and turnpike tolls, amounting to about 7,500 *l.* The expenses of superintendence and inspection, of law charges and accounts, were defrayed out of the Parliamentary grant; and the residue, amounting to about 2,500 *l.*, was appropriated to the repair of the Parliamentary and Military Roads. The entire management was vested in the Commissioners, to whom the counties paid over the sums which they were called upon to contribute, by annual assessments; and this grant, economically administered, was little more than a security for the efficient maintenance of costly Roads, to which the State had contributed, for the public benefit.

59 Geo. 3, c. 135.

County Roads.

Meanwhile the different counties were encouraged by the example of the Commissioners, and the growing needs of an improving country, to undertake a large extension of independent Roads communicating with the principal trunk lines of the Parliamentary Roads. These were generally managed by the Commissioners of Supply or Road Trustees; but such was the confidence with which the Commissioners were regarded, that the County of Caithness entrusted to them the management of its own Roads, 138 miles in length, for a period of 21 years.

3 & 4 Will. 4, c. 33.

The administration of the Commissioners was conducted with satisfaction to all parties concerned; and in 1833, the grant from the Consolidated Fund was extended for a further term of 31 years. In 1854, however, the grant was transferred, together with many similar changes, from the public revenues to the annual Estimates. From that time, considerable jealousy was expressed whenever the annual vote was proposed, in Committee of Supply, for what was regarded as a local object. The Commissioners perceiving a growing reluctance to continue the grant, had already conferred with the Chancellor of the Exchequer upon the expediency of not proposing its continuance after the expiration of the Act in 1865, when it was suddenly withdrawn, during the last Session, by an adverse vote in Committee of Supply.

25 & 26 Vict. c. 105.

Provision was subsequently made for the maintenance of the Roads until the close of the year, and the winding up of the affairs of the Commissioners; and, accordingly, the several Roads under their charge were transferred to the respective counties in which they were situated, on the 31st of December.

Before

Before the county meetings on the 30th of September, maps of the Roads comprised in each county, and Schedules showing their length, annual cost of maintenance, and subsisting contracts, were prepared for the information of the Commissioners of Supply and Road Trustees. The local authorities being thus informed of their approaching liabilities, the Roads were delivered up to them, three months afterwards, in a perfect state of repair. All necessary repairs had, in the meantime, been executed; and nothing was left for the counties but the proper maintenance of these admirable Roads. On their part, the counties have made arrangements for the future superintendence and management of the Roads; and the Commissioners have full confidence that communications of so much national and local importance will not be permitted to suffer, under this new administration. The Roads were constructed, and have since been maintained, upon a system adapted to the mountainous character and severe climate of the Highlands: but their supervision still demands constant vigilance. It is not by mere repairs of the surface that they can be maintained in a safe and practicable condition: but the most watchful attention is necessary, in case of storms and floods, to repair sudden damages suffered by Bridges, Culverts, Parapets, and Roadways. These peculiarities of situation and climate render necessary a more constant inspection and greater promptitude than are required in the management of ordinary lowland Roads; and the counties must be prepared for the expense of arrangements for meeting sudden emergencies, by which the communications in the Highlands are liable to be interrupted. The counties, however, have already had so much experience in the management of their own Roads, that they will not overlook the further obligations recently imposed upon them by Parliament.

The Harbours.

The Commissioners have been able to make suitable arrangements for the transfer of the Harbours of Ballintraid, Portree, and Portmahomack to the respective proprietors of the adjacent lands; and they hope soon to complete a similar arrangement in respect of Avoch. It appeared to the Commissioners that the public interests were best promoted by encouraging the improvement and extension of these Harbours; and accordingly they have required, as a condition of the transfer, the expenditure of such a sum of money, in each case, as the character and traffic of the Harbour appeared to warrant, in addition to the present balances in the hands of the Commissioners, applicable to repairs.

Case of the Inspectors.

The necessary removal of the officers of the Board, without adequate notice, has been a matter of deep concern to the Commissioners. Mr. Mitchell, their General Inspector, has filled that office for a period of nearly 40 years with eminent zeal and ability; having not only maintained a vigilant superintendence over the repair of the roads, but having also planned and executed many important deviations and improvements. He was a pupil of Mr. Telford, and in 1824 was appointed to succeed his father, who had distinguished himself in that office, from the commencement of the Commission. The inspectors have also performed their laborious duties with skill and fidelity; and some have served for a considerable number of years. A deduction has been annually made from the very moderate salaries of these officers for the creation of a superannuation fund, which the Commissioners have had much satisfaction in distributing to them according to their respective periods of service. But these officers have further submitted claims to compensation for the sudden loss of their appointments. They represent that the Commission having been in operation for 60 years, they had regarded their offices as permanent. Looking upon their superannuations as an insurance for their relief, in case of sickness or old age, or for the benefit of their families after their death, they have claimed compensation for loss of office, an event which does not appear to have been contemplated in the original scheme of superannuation as settled by the Commissioners. The Commissioners themselves have neither authority to determine, nor means to satisfy these claims; but they have submitted them to the consideration of the Lords Commissioners of Her Majesty's Treasury.

Improvement of the Highlands.

In resigning the trust which the Commissioners have had the honour of executing for a period of 60 years, they cannot but look back with satisfaction upon the result of their labours. They have watched with the deepest interest the improvement of the country which it was the beneficent design of Parliament

to civilise and enrich. They found it barren and uncultivated,—inhabited by heritors without capital or enterprise, and by a poor and ill-employed peasantry, —and destitute of trade, shipping, and manufactures. They leave it with wealthy proprietors, a profitable agriculture, a thriving population, and active industry. The value of the land has been incalculaby increased, and the condition of every class of the people improved.

Nor have the contributions of the State, in aid of local expenditure, been without ample return in other forms. The Highlands, whence a scanty revenue was formerly drawn, now furnish their fair proportion of taxes to the national Exchequer. At the same time, the improved agriculture of the Highlands, maintained by a scanty population, has served to meet the ever-increasing wants of the populous South; and has contributed largely to the general prosperity of the country. By such results as these, has the wise foresight of the Legislature been confirmed, and its liberality rendered fruitful.

By order of the Commissioners,

T. Erskine May,
Secretary.

26 March 1863.

APPENDIX.

(No. I.)

Engineers' Chambers,
Sir, Inverness, 7 February 1863.

Since the date of my last Report, and up to the 31st December last, the Roads under the charge of the Commissioners have been maintained in their usual good condition, and the winter to this time being remarkably open, there has been no interruption to the communications either by snow or other casualty.

Along the Central Highland Roads through Badenoch and Strathspey, and also the Coast Road in Ross-shire, new Lines of Railway are being constructed, and the Roads which run parallel to these Railways have been a good deal cut up by the increased traffic occasioned by the works; the extra repairs required in consequence have been however executed, and the railway contractors have been got to discharge the expense.

Immediately on your intimation to me that The House of Commons had thought fit to withdraw the Grant made to the Commissioners in aid of the maintenance of the Roads and Bridges in the Highlands under their care, I put a stop to the contracts about to be entered into for the usual period of three years, and these Roads out of contract since June last have been maintained on day wages. This was done partly to lessen the obligations of the Commissioners, and to afford the counties freer scope for entering into such arrangements as they might see fit for the future repair of the Roads.

According to your instructions I procured maps of the several counties, and laid down on these maps the position and names of the various Roads in each county to be handed over by the Board, also schedules of the names, distance, and cost per annum of the repair of each Road, showing the extent of current obligations attached to each, from the 31st December last. These maps and schedules were presented to the counties at their annual meeting on the 30th September last.

I also caused a careful inspection by a qualified assistant (being unable to do this myself on account of ill health) of all the Roads, including every Bridge under the charge of the Commissioners, and such repairs as were thought necessary have been executed, so that I have the satisfaction of reporting that the works under the charge of the Commissioners are now handed over in very complete and perfect order.

The several counties, I understand, on learning the proposed termination of the Commission, have appointed Committees to determine their future mode of proceeding, and it is to be hoped they will make such arrangements as will secure the works being maintained in the same good repair as they have hitherto been under the charge of the Commissioners.

I may mention that after the Parliamentary Grants for the construction of new Roads ceased in 1820, the several counties appreciating the great advantage that had arisen from the new Roads, had each procured Parliamentary authority to assess themselves, and have each constructed many hundred miles of Roads, branching off from and connected with the Parliamentary and Military Roads. These Roads have been laid out and formed, mainly with the assistance of men trained on the Parliamentary Roads, and although not made so efficiently, have opened up the remotest corners of the Highlands, and have proved of incalculable benefit to the country. The Parliamentary and Military Roads, since 1820, being kept in very complete repair, have always been an incentive and example in the construction and maintenance of these subsidiary Roads.

Several of the county gentlemen, who form part of the New Road Committees, seem to imagine that they will be able to maintain the Roads now handed over to them at less cost than they have hitherto been kept by the Commissioners, and with this view for three or four years, they may draw upon the stability of the Roads as they at present exist. I have, however, endeavoured to impress on the conveners of the counties of Inverness and Ross,—and the same remarks are equally applicable to the other counties,—the necessity of preserving the several Roads at their present strength. They are formed of selected materials of from 6, 12 to 15 inches in depth, and unless this stratum be kept up, they must necessarily become weakened, and less able to bear the wear and tear of traffic and climate.

I have impressed on them likewise, that in the climate of the Highlands, so subject to heavy rains and sudden storms, the necessity of maintaining the present complete and efficient system of drainage, which comprehends careful dressing of the road surface. My own experience has shown that good drainage is most essential to the economical maintenance of the Roads, and the preservation of the Bridges and other works connected with them.

I am, &c.
(signed) *Joseph Mitchell.*

T. Erskine May, Esq., C.B.,
60, Chester-square, London.

STATEMENT of EXTRA WORKS performed on the HIGHLAND ROADS in 1862.

	£.	s.	d.	£.	s.	d.
COUNTY of INVERNESS:						
Moy Road:—Rebuilding arch of small bridge north of Moy Inn, in October 1861	5	14	–			
Clearing channels of Burns at Dalmagarry and Moy bridges, in August and September 1861	11	11	9			
				17	5	9
Inverfarigaig Road:—Clearing channel of Burn at Aberarder Bridge, in October 1861	–	–	–	10	3	8
Invermorriston Road:—Protecting Borlum Bridge, in December 1861	–	–	–	2	13	4
Glengarry Road:—Repairing with asphalte the Aberchalder Suspension Bridge	–	–	–	10	8	1
Laggan Road, Eastern portion:—Rebuilding retaining wall and parapet north of Laggan, in July 1861	18	1	–			
Repairing wing wall of Laggan Bridge, in August 1861	2	2	–			
Repairing fencing from Newtonmore to Laggan, in 1861	9	17	7			
				30	–	7
Portree Road:—Repairing and lengthening wall of brae which leads to Portree Pier	–	–	–	–	10	6
Trotternish Road:—Painting and lettering finger-board and post, and repainting same where damaged by storm	–	–	–	–	10	–
Beauly Road:—Removing rubbish which was carried down by the flood of 8th December 1861, at Clachnanarry and Bunchrew	7	17	8			
Rebuilding breastwall and parapet which had given way at the side of the Beauly Firth, on 19th December 1862	6	14	2			
				14	11	10
Kylehaken and Kylerhea Ferry Piers:—New quay rings, 10s. and 6s. 9d.	–	–	–	–	16	9
Fort William Road:—Repairing damages at Letterfinlay caused by floods of 19th, 25th, and 29th November 1861	44	9	11			
Ditto – 7th June 1862	9	7	6			
Rebuilding a piece of breastwall and parapet which fell on 16th August last, about a mile east of Corran Ferry	3	6	9			
Repairing damages at Letterfinlay, caused by flood of 26th December last	2	3	4			
				59	7	6
North Boleskine Road:—Erecting cross drains, cesspools, and gratings at the foot of the Haugh Brea, in Inverness, in May 1862	–	–	–	7	16	6
Badenoch Road:—Repairing fence at Pitmain, in August 1862	–	–	–	2	12	6
				156	17	–
COUNTY of ROSS:						
Lochalsh Road:—Rebuilding 53 7/9 superficial yards of pitching at back of parapet, near Reraig	4	–	8			
Contin Road:—Constructing a covered drain at Strathpeffer, in November last	2	–	–			
Fearn Road:—Building ashpit at Novar toll-bar £.	6	14	5			
Rebuilding breast and parapet wall 2 1/2 miles north of Dingwall, which slipped on 18th December last	7	18	6			
	14	12	11			
Tain Road:—Rebuilding breast and parapet wall at Fearn, in March last	6	1	6			
Invergordon Road:—Paving side channels, building covered drains at the junction of the cross streets and across the road, and two cesspools with iron gratings, in the summer of 1861 £.	68	17	5			
One-half payable by Mr. M'Leod, of Cadboll	34	8	8			
	34	8	9			
Constructing a cross-drain in the village of Invergordon, in November last	2	10	–			
	36	18	9			
Carried forward £.	63	13	10	156	17	–

	£.	s.	d.	£.	s.	d.
Brought forward	63	13	10	156	17	–
County of Ross—*continued.*						
Lochcarron Road:—Cutting snow £.	1	11	–			
Repairing invert of large bridge of New Kelso, which was carried away by flood of 8th November last	2	5	11			
	3	16	11			
Strome and Dornie Ferry Piers:—New quay rings £.	–	12	7			
Clearing away gravel, &c., from Strome Ferry Pier in May and June last	1	–	11			
	1	13	6			
Chanonry Ferry Pier:—Removing shingle from face of pier, in February last	6	18	6			
				76	2	9
County of Sutherland:						
Sutherland Coast Road:—Clearing out and forming new causewayed drain, and putting two gratings at the mouths of other drains, in the village of Brora, in January and February last £.	5	6	1			
Cutting snow	2	2	9			
	7	8	10			
Fleet Mound:—Repairing sluices, from 19th December 1860 to 19th April 1862 £.	39	17	9			
Repairs done to machine-house and cottage, and for oil, &c.	1	2	10			
	41	–	7			
Bonar Bridge:—Replacing stanchions in the railing of bridge, in January and October 1861	1	–	–			
				49	9	5
County of Caithness:						
Dunbeath Road:—Furnishing and erecting 20 new snow poles in July last				8	4	8
Counties of Moray and Banff:						
Craigellachie Bridge and Approaches:—New stanchions and repairs, in July and September 1861 and March 1862	8	19	7			
New stanchions, in October and November last	4	11	–			
				13	10	7
County of Argyll:						
Kilmelford Road:—Forming a sloped facing of stones and turf, east of Camus Farm-house £.	–	6	2			
Embanking low side of bank of river north-east of Kintra	–	14	4			
Reducing projecting portion of rock in the brae ascending to Kintra Bridge	–	3	–			
	1	3	6			
Moidart Road, 2d Section:—Building breast and parapet walls, in September last	7	–	4			
Strachur Road:—Repairing breastwalls at Ardentinny, and rebuilding fence-dykes at Drynan Bridge, in February and March last £.	22	2	6			
Painting, and sundry works at Drynan Bridge	–	12	–			
Supporting and rebuilding part of the abutments of a small bridge, east of Whistlefield	1	2	–			
	23	16	6			
Lochnagaul Road:—Rebuilding arch of bridge at Drumsullie, which fell on 26th April last	20	13	8			
Jura Road:—Excavating space for, and building a cross-covered drain	–	14	–			
Carried forward £.	53	8	–	304	4	5

	£.	s.	d.	£.	s.	d.
Brought forward - - -	53	8	–	304	4	5
County of Argyll—*continued.*						
Glencoe Road:—Strengthening approach to west end of Coe Bridge, in December 1861 - - - - £. 8 15 4						
Rebuilding breastwall at Auch, in the winter and spring of 1861–2 - - - - - - 6 17 5						
	15	12	9			
Ardnoe Road:—Improving and making a new approach to Glenbeg Bridge - - - - - - - - - - - -	10	–	–			
Dalmally Road:—Repairing damages in Glenlochy - £. 2 10 –						
Rebuilding retaining walls and the end of a small bridge above Claddich - - - - - 2 10 –						
Improving and widening a turn of the road - - 2 4 –						
Embanking hollow at 3d milestone - - - 10 10 –						
	17	14	–			
Glencro Road:—Repairing damages - - - - £. 2 10 –						
Extra metal for strengthening portions of road damaged by waterspout on 27th June 1861 in Glenkinlass - - - - - - - 20 – –						
Reducing heights and inequalities, and embanking portions of road in Glenkinlass - - - 10 – –						
Quarrying rock, making up deficiencies in embankments, and carting earth from broken slopes on new road at Drishaig - - - - - 15 – –						
Carting stones and repairing breast walls - - 5 – –						
	52	10	–			
				149	4	9
			£.	453	9	2

Improvements specially provided for by Tolls in the County of Inverness.

	£.	s.	d.	£.	s.	d.
Invermorriston Road:—Building 317⅓ lineal yards of parapet wall, west of 11th milestone from Inverness, in August, September, and October 1862 - - - - - - - - - - - -	108	8	5			
Building 13$\frac{10}{21}$ cubic yards breastwall under parapet - - -	3	–	2			
				111	8	7
Beauly and Strathglass Roads:—Widening bridge at Lentran East Gate and building wing walls with parapets over them, from 18th June to 7th August last - - - - - - - - -	-	-	-	28	10	9
North and South Boleskine Roads:—Making 451 lineal yards of new road at 12th milestone from Fort Augustus in March and April last	67	13	–			
Building six cross drains - - - - - - - -	7	10	–			
Improving 320 lineal yards of district road at the above-named place - - - - - - - - - - -	18	10	4			
Building breast and parapet wall between the pump-house and the old protecting parapet to the south, and footpath and kerb (with drains) along side - - - - - - - -	130	–	–			
Renewing five iron gratings with kerbstones and cesspools and causewayed channels in the haugh - - - - -	8	–	–			
Repairing kerbstone, channels of side drains, &c. at the top of Castle-street, Inverness - - - - - - -	5	2	–			
Erecting protecting railing of larch at the top of Castle-street -	12	1	3			
				248	16	7
			£.	388	15	11

(No. II.)

ACCOUNT of all MONIES RECEIVED AND EXPENDED under the Authority of the Act of Parliament (59 Geo. 3, c. 135), for the maintaining and keeping in REPAIR certain ROADS and BRIDGES made in *Scotland* for the purpose of MILITARY COMMUNICATION, and for making more effectual Provision for maintaining and repairing ROADS made and BRIDGES built in *Scotland*, under the Authority of the PARLIAMENTARY COMMISSIONERS for HIGHLAND ROADS and BRIDGES;—from 31 December 1861 to 31 December 1862.

1862: CHARGE:

	£. s. d.	£. s. d.
To Balance in the hands of the Commissioners at 31 December 1861, lodged in "General Account" with the Bank of Scotland	1,076 1 11	
To Interest allowed by Bank on this Account, from 31 December 1861 to 31 December 1862	30 18 –	
		1,106 19 11
To Amount of Assessment received in full from the following Counties, for the Repair of Roads and Bridges executed in the year 1861, and payable in 1862, viz.:		
1. Aberdeen	114 5 6	
2. Argyll	964 8 3	
3. Banff	20 5 9	
4. Bute	119 13 10	
5. Caithness	357 4 11	
6. Inverness	2,039 1 7	
7. Moray	279 15 2	
8. Nairn	66 19 6	
9. Ross	496 8 4	
10. Sutherland	534 12 5	
		4,992 15 3
To Amount of the Proceeds of Toll Dues levied in the Counties of Inverness, Ross, and Caithness, under the Acts 4 Geo. 4, c. 56, 5 Geo. 4, c. 38, and 3 & 4 Will. 4, c. 33, which are applicable to the Repair of the Roads on which they are respectively situated, viz.:		
1.—TOLLS levied in the County of *Inverness:*		
To Amount of the Proceeds of Toll Dues levied on the Fort George Road, at the Milton of Connage Bar, from 25 November 1861 to 31 December 1862, after deducting Allowance of 2½ per cent. for collecting and other incidents	11 12 9	
From which falls to be deducted the Interest due to the Bank of Scotland, on account kept with them for said Tolls, up to 31 December 1862	1 17 2	
		9 15 7
The Sum expended on the Fort George Road in 1862 is, per Discharge side hereof	103 4 8	
The Amount of Tolls, as above, is	9 15 7	
Leaving a Deficiency of £.	93 9 1	
To Amount of Proceeds of Toll Dues collected on the Inverness and Nairn Road, at the Raigmore and Mid-Coul Toll-bars, from 25 November 1861 to 31 December 1862, after deducting Allowance of 2½ per cent. for collecting and other incidents	98 18 3	
From which falls to be deducted the Interest due to the Bank of Scotland, on account kept with them for said Tolls, up to 31 December 1862	– 3 5	
		98 14 10
The Sum expended in the Repair of the Inverness and Nairn Road in 1862, as per Discharge side hereof, is	133 12 –	
The Amount of Toll Dues, as above, is	98 14 10	
Leaving a Deficiency of £.	34 17 2	
Carried forward £.		6,208 5 7

1862: CHARGE—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - - -	-	-	-	6,208	5	7
To Amount of the Proceeds of Toll Dues collected on the Highland (or Moy and Badenoch) Roads, at the eight Bars thereon, from 25 November 1861 to 31 December 1862, after deducting Allowance of 2½ per cent. for collecting and other incidents - - - - - - - - - -	655	17	7			
From which falls to be deducted the Interest due to the Bank of Scotland, on account kept with them for said Tolls, up to 31 December 1862 - - - - - - - -	3	6	10			
				652	10	9
The Sums expended in the Repair of the Highland Roads in 1862 is, per Discharge side hereof:						
Badenoch Road - - - - - - - -	715	13	2			
Moy Road - - - - - - - - -	202	4	1			
	917	17	3			
The Amount of Toll Dues, as above, is - - - - -	652	10	9			
Leaving a Deficiency of - - - £.	265	6	6			
To Balance in the hands of the Commissioners at 31 December 1861, lodged with the Bank of Scotland, for Proceeds of Toll Dues on the Beauly Road - - - - - -	179	17	7			
To Amount of the Proceeds of Toll Dues collected on the Beauly Road at Muirton Toll Bar, from 25 November 1861 to 31 December 1862, after deducting allowance of 2½ per cent. for collecting and other incidents - - - - -	294	9	7			
To Interest allowed by the said Bank on Account kept for said Tolls, up to 31 December 1862 - - - - -	4	2	2			
				478	9	4
The Sums expended in the Repair of the Beauly Road in 1862, is, per Discharge side hereof - - - - - - -	284	1	7			
The Amount of Toll Dues, as above, is - - - - -	478	9	4			
Leaving a Surplus of - - - £.	194	7	9			
Tolls levied in the County of Inverness, which are applicable to the Improvement of the Roads, by widening and erecting Parapets, on which they are respectively collected, in terms of the Commissioners' Minutes of 16 March 1842; viz.:						
To Balance in the hands of the Commissioners at 31 December 1861, lodged in Account with the Bank of Scotland, for Proceeds of Toll Dues on the Beauly Road at Beauly Bridge Bar - - - - - - - - - - - -	124	19	9			
To Interest allowed by the said Bank on Account kept with them for said Tolls, up to 31 December 1862 - - - -	2	6	10			
				127	6	7
The Sum expended on Improvements in the Beauly Road in 1862, as per Discharge, is - - - - - - -	81	19	1			
The Amount of Toll Dues and Interest, as above, is - - -	127	6	7			
Leaving a Surplus of - - - £.	45	7	6			
Carried forward - - - £.				7,466	12	3

1862: CHARGE—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	7,466 12 3
To Balance in the hands of the Commissioners at 31 December 1861, with the Bank of Scotland, on account for Proceeds of Toll Dues on Invermorriston Road - - - - -	67 2 4	
To Amount of Proceeds of Tolls collected on the Invermorriston Road at Drumnadrochit, Tonmahurich and Fort Augustus Check Toll-bars, from 25 November 1861 to 31 December 1862, after deducting allowance of 2½ per cent. for collecting and other incidents - - - - -	145 18 7	
To Interest allowed by the said Bank on account kept with them for said Tolls up to 31 December 1862 - - -	2 10 1	
		215 11 –
The Sum expended on improvements on the Invermorriston Road in 1862, as per Discharge, is - - - -	111 8 7	
The Amount of Toll Dues, as above, is - - - -	215 11 –	
Leaving a Surplus of - - - £.	104 2 5	
To Balance in the hands of the Commissioners at 31 December 1861, lodged in Account with the Bank of Scotland, for Proceeds of Toll Dues on the North Boleskine Road -	262 – 6	
To Interest allowed by the said Bank on Account kept with them for said Tolls, to 31 December 1862 - - -	3 17 6	
		265 18 –
The Sum expended on Improvements on the North Boleskine Road in 1862, as per Discharge, is - - - - -	248 16 7	
The amount of Balance in the hands of the Commissioners, as above, is - - - - - - - - - -	265 18 –	
Leaving a Surplus of - - - £.	17 1 5	

Note.—The proportion of Toll Dues collected in the County of Inverness, which has been applied towards the Repair and Improvement of Roads, as above, is—

1st. REPAIRS.

1. Fort George Road - - - - - - - -	9 18 1	
2. Inverness and Nairn Road - - - - -	99 6 4	
3. Highland Road - - - - - - - -	652 10 9	
4. Beauly Road - - - - - - - -	284 1 7	
£.	1,045 16 9	

2d. IMPROVEMENTS.

	£. s. d.		
5. Beauly Road Parapet - - - -	81 19 1		
6. Invermorriston Road Parapet - - -	111 8 7		
7. North Boleskine Road Parapet - -	248 16 7		
		442 4 3	
£.		1,488 1 –	
Carried forward - - - £.			7,948 1 3

1862: CHARGE—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	7,948 1 3
II.—Tolls levied in the County of *Ross*:		
To Balance in the hands of the Commissioners at 31 December 1861, with Bank of Scotland, for Proceeds of Toll Dues on the Kessock Branch Roads - - - - - - -	262 12 11	
To Amount of the Proceeds of Toll Dues collected on the Branch Roads at Kessock Toll-bar, from 25 November 1861 to 31 December 1862, after deducting allowance of 2 ½ per cent. for collecting said Dues for said period, and other small incidents - - - - - - - - - -	93 1 6	
To Interest allowed by the said Bank on Account kept for said Toll Dues, to 31 December 1862 - - - -	5 13 8	
		361 8 1
The Sum expended in repairs on the Kessock Branch Roads in 1862, as per Discharge - - - - - -	101 – –	
The Amount of Toll Dues, as above, is - - - -	361 8 1	
Leaving a Surplus of - - - £.	260 8 1	
To Balance in the hands of the Commissioners at 31 December 1861, lodged in Account with the Bank of Scotland for Proceeds of Toll Dues on Dingwall Road, Fortrose, and Roads - - - - - - - - - - - -	130 – 1	
To Amount of the Proceeds of Toll Dues on Dingwall, Fortrose, and Fearn Roads at Conon Bridge, Avoch, and Novar Toll-bars, from 25 November 1861 to 31 December 1862, after deducting allowance of 2 ½ per cent. for collecting said Toll Dues for said period, and other incidents - - - - - - - - - - -	518 19 5	
To Interest allowed by the said Bank on Account kept with them for said Tolls, up to 31 December 1862 - - -	4 11 6	
		653 11 –
The Expense of Repairs on the Dingwall, Fortrose, and Fearn Roads in 1862, is, per Discharge side hereof,		
Dingwall Road - - - - - - - - -	213 – –	
Fortrose Road - - - - - - - - -	141 – –	
Fearn Road - - - - - - - - -	276 14 3	
	630 14 3	
The Amount of Toll Dues, as above, is - - - -	653 11 –	
Leaving a Surplus of - - - £.	22 16 9	
To Balance in the hands of the Commissioners at 31 December 1862, lodged in Account with the Bank of Scotland, for Proceeds of Toll Dues on the Contin Road - -	119 13 3	
To Amount of the Proceeds of Toll Dues collected on the Contin Road at Strathpeffer Toll-bar, from 25 November to 31 December 1862 - - - - - - - - -	195 9 8	
To Interest allowed by the said Bank on Account kept for said Tolls, to 31 December 1862 - - - - -	3 13 1	
		318 16 –
The Expense of Repairs on the Contin Road in 1862, is, per Discharge - - - - - - - - - -	128 – –	
The Amount of Toll Dues, as above, is - - - -	318 16 –	
Leaving a Surplus of - - - £.	190 16 –	
Carried forward - - - £.		9,281 16 4

1862: CHARGE—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	9,281 16 4
To Amount of the Proceeds of Toll Dues collected on the Invergordon Road at Tain Bar, from 25 November 1861 to 31 December 1862, after deducting allowance of 2 ½ per cent. for collecting said Toll Dues, and other incidents -	106 1 1	
From which falls to be deducted the Interest due to the Bank on Account kept for said Tolls, up to 31 December 1862 -	2 16 6	
		103 4 7
The Expense of Repairs and Improvements on the Invergordon Road in 1862, is, per Discharge - - - - - -	442 12 11	
The Amount of Toll Dues, as above, is - - - - -	103 4 7	
Leaving a Deficiency of - - - £.	339 8 4	
Note.—The proportion of Toll Dues collected in the County of Ross, which has been applied towards the Repair and Improvement of the Road, is—		
1. Kessock Branch Roads - - - - - - -	101 – –	
2. Dingwall, Fortrose, and Fearn Roads - - - -	630 14 3	
3. Contin Road - - - - - - - - -	128 – –	
4. Invergordon Road - - - - - - - -	103 4 7	
	962 18 10	
III.—TOLLS levied in the County of *Caithness:*		
To Amount of the Proceeds of Toll Dues collected on the Thurso Road at the Toll-bars of North Wick and Thurso, from 25 November 1861 to 31 December 1862, after deducting allowance of 2 ½ per cent. for collecting said Toll Dues, and other incidents - - - - - - - - -	322 3 11	
To Interest allowed by the said Bank on Account kept with them for said Tolls, up to 31 December 1862 - - -	– 1 10	
		322 5 9
The Expense of Repairs on the Thurso Road in 1862 is, per Discharge - - - - - - - - - -	386 – –	
The Amount of Toll Dues, as above, is - - - -	322 5 9	
Leaving a Deficiency of - - - £.	63 14 3	
To Amount of the Proceeds of Tolls collected on the Dunbeath Road at South Wick Toll-bar, from 25 November 1861 to 31 December 1862, after deducting allowance for collecting said Toll Dues, and other incidents - - -	168 5 8	
From which falls to be deducted the Interest due to the Bank of Scotland, on account kept with them for said Tolls, up to 31 December 1862 - - - - - - -	5 13 8	
		162 12 –
The Expense of Repairs on the Dunbeath Road in 1862 is, per Discharge - - - - - - - - -	493 6 8	
The Amount of Toll Dues, as above, is - - - -	162 12 –	
Leaving a Deficiency of - - - £.	330 14 8	
Note.—The Amount of Repairs defrayed by the Toll Dues collected in Caithness-shire, is—		
1. Thurso Road - - - - - - - - -	322 5 9	
2. Dunbeath Road - - - - - - - -	162 12 –	
£.	484 17 9	
Carried forward - - - £.		9,869 18 8

1862: CHARGE—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	9,869 18 8
To Amount of Balance in the hands of the Commissioners at 31 December 1861, lodged in Account with the Bank of Scotland for proceeds of dues from Portmahomack Pier -	107 18 7	
To Amount of Dues collected to 31 December 1862 - -	81 19 7	
To Interest allowed by Bank of Scotland to 31 December 1862 - - - - - - - - - - -	6 17 3	
	196 15 5	
The Amount of the Expenditure during the year, is - -	51 8 1	
Leaving a Balance of - - -	- - -	145 7 4
To Amount of Balance in the hands of the Commissioners at 31 December 1861, lodged in Account with the Bank of Scotland for proceeds of dues, &c., from Portree Harbour -	158 4 6	
To Amount of Dues collected at Portree Harbour to 31 December 1862 - - - - - - - - -	111 9 10	
To Interest allowed by the Bank of Scotland to 31 December 1862 - - - - - - - - - - -	3 - 3	
	272 14 7	
The Account of Expenditure during the year, is - - -	24 6 5	
Leaving a Balance of - - -	- - -	248 8 2
To Amount of Balance in the hands of the Commissioners at 31 December 1861, lodged in Account with the Bank of Scotland for proceeds of dues, &c., from Ballintraid Harbour - - - - - - - - - - -	78 8 -	
To Interest allowed by Bank of Scotland to 31 December 1862 - - - - - - - - - - -	1 11 2	
Leaving a Balance of - - -	- - -	79 19 2
To sum received from Exchequer on 7 August 1862, in terms of the directions from the Lords of the Treasury - - - - - - - -		5,000 - -
AMOUNT of CHARGE - - - £.		15,343 13 4

1862: DISCHARGE:

SUMS advanced for the REPAIR of ROADS and BRIDGES in the Highlands of *Scotland*, originally made by the Commissioners under the Act 43 Geo. 3, c. 80.

Miles.	Yds.		£.	s.	d.	£.	s.	d.
		I. Roads and Bridges, &c. in the County of *Inverness:*						
14½		1. Moy Road	202	4	1			
19		2. Inverfarigaig Road	117	18	8			
5		3. Balichernoch Road	26	5	–			
29½		4. Fort Augustus and Glenmorriston Roads	124	4	4			
26½		5. Invermorriston Road	238	8	4			
31	1,113	6. Glengarry Road	170	8	1			
21½		7. Lochnagaul Road, part thereof in this County	90	18	6			
8½		8. Lochyside Road, part thereof in this County	37	6	11			
16		9. Laggan Road (Western portion)	87	10	–			
20		10. Laggan Road (Eastern portion)	140	10	7			
27½		11. Ashiek and Sconser Roads	135	–	–			
15½		12. Broadford Road	82	–	–			
41½		13. Stein (10), Macleod (19), and Portree (12¼) Roads	222	19	4			
33		14. Trotternish (14) and Snizort (19) Roads	300	17	8			
5		15. Dunvegan Harbour Roads	42	18	9			
22¼		16. Strathglass Road	116	19	8			
15¾		17. Beauly Road	284	1	7			
		18. Inverness Burgh Roads	35	16	9			
12		19. Inverness and Nairn Roads	133	12	–			
10¾		20. Glenelg (7¾) and Rhaebuie (3) Roads, part thereof in this County	60	–	–			
6	200	21. Speyside Road, part thereof in this County	35	10	–			
6½		22. Moidart Road (3d Section), part thereof in this County	29	11	9			
		23. Kylehaken and Kylerhea Piers	9	11	9			
387¼	1,313	Total Expense of Parliamentary Roads in Inverness-shire				2,724	13	9
		24. Improvements on the Invermorriston Road, by building Breastwalls, &c.	111	8	7			
		25. Improvements on the Beauly Road, by building Breastwalls, constructing drains, &c.	81	19	1			
						193	7	8
		II. Roads and Bridges in the County of *Ross:*						
16½		1. Lochalsh and Ardelve Roads	89	–	8			
7¾		2. Contin Road	128	–	–			
23		3. Fearn Road	276	14	3			
15		4. Tain Road	154	7	2			
17		5. Invergordon Road	442	12	11			
14½		6. Fortrose and Black Isle Road	141	–	–			
8		7. Kessock Road	101	–	–			
6¾		8. Dingwall Road	213	–	–			
37¾		9. Glenshiel (16) and Kintail (10) Roads, and part of the Glenelg (14¼) and Rhaebuie (7) Roads, situated in this County	175	6	–			
49		10. Lochcarron Road	230	12	3			
15		11. Kishorn Road	57	–	–			
		12. Strome and Dornie Ferry Piers	10	8	6			
		13. Chanonry Ferry Pier	6	18	6			
210¼		Total Expense of Repairs in Ross-shire				2,026	–	3
		Carried forward £.				4,944	1	8

1862: DISCHARGE—*continued.*

Miles.	Yds.		£. s. d.	£. s. d.
		Brought forward - - -	- - -	4,944 1 8
		III. ROADS and BRIDGES in the County of *Sutherland:*		
47		1. Criech (2), Skibo (16), and Dunrobin (22), Roads, and Fleet Mound Approaches (7) -	516 8 4	
		2. Fleet Mound - - - - - - -	41 – 7	
		3. Bonar Bridge - - - - - - -	1 – –	
49½		4. Tongue Road - - - - - - -	265 4 8	
96½		Total Expense of Repairs in Sutherlandshire		823 13 7
		IV. ROADS and BRIDGES in the County of *Caithness:*		
21		1. Thurso Road - - - - - - -	386 – –	
33		2. Dunbeath Road - - - - - - -	493 6 8	
54		Total Expense of Repairs in Caithness-shire		879 6 8
		V. ROADS and BRIDGES in the County of *Aberdeen:*		
13½		1. Alford Road - - - - - - -	162 17 6	
		2. Ballater Bridge - - - - - - -	2 17 4	
13½		Total Expense of Repairs in Aberdeenshire		165 14 10
		VI. ROADS and BRIDGES in the County of *Nairn:*		
11⅛		1. Findhorn Road and Approaches to Fairness Bridge, part thereof in this County - -	39 18 2	
9¼		2. Bemuchlye Road - - - - - -	34 1 10	
20⅜		Total Expense of Repairs in Nairnshire -		74 – –
		VII. ROADS and BRIDGES in the County of *Moray:*		
3		1. Findhorn Road, part thereof in this County -	10 5 –	
5	1,615	2. Speyside Road - ditto - - ditto -	35 10 –	
8	1,615	Total Expense of Parliamentary Roads in Morayshire - - - - - - -		45 15 –
		VIII. ROADS and BRIDGES in the County of *Banff:*		
1⅔		1. Speyside Road, part thereof in this County -	9 15 –	
1⅔		Total Expense of Repairs in Banffshire -		9 15 –
		IX. ROADS and BRIDGES in the Counties of *Moray* and *Banff:*		
1		1. Craigellachie Bridge and Approaches - -	41 16 1	
1		Total Expense of Repairs in the Counties of Moray and Banff - - - - - -		41 16 1
		X. ROADS and BRIDGES in the County of *Bute:*		
17		1. Arran Road - - - - - - -	136 10 7	
17		Total Expense of Repairs in Buteshire -		136 10 7
		Carried forward - - - £.		7,120 13 5

1862: DISCHARGE—*continued.*

Miles.	Yds.		£.	s.	d.	£.	s.	d.
		Brought forward - - -	-	-	-	7,120	13	5
		XI. ROADS and BRIDGES in the County of *Argyll:*						
8	½	1. Kilmelford Road - - - - - -	51	3	6			
28	½	2. Moidart Road, part thereof in this County, 1st Section (9¼) 41 *l.* 6 *s.* 1 *d.*, and 2d Section (19¼) 80 *l.* 13 *s.* 9 *d.* - - - - -	121	19	10			
33		3. Strachur and Glendaruel Roads - - -	238	3	6			
14	¾	4. Lochnagaul Road, part thereof situated in this County - - - - - - -	86	19	8			
3	½	5. Lochyside Road, part thereof situated in this County - - - - - - - -	15	8	7			
4	½	6. Crinan and Keills Roads - - - - -	30	11	3			
6	½	7. Ardno Road - - - - - - -	54	13	7			
31	¾	8. Islay Road (14¾) 132 *l.* 12 *s.* 4 *d.*, and Jura Road (17) 158 *l.* 13 *s.* 9 *d.* - - - - -	291	6	1			
130	¾	Total Expense of Parliamentary Roads in Argyllshire - - - - - - -				890	6	–
		SUMS advanced for the REPAIR of the MILITARY ROADS in the Counties of *Inverness*, *Argyll*, and *Moray.*						
		I. *Inverness-shire:*						
45		1. Road from Fort Augustus, by Fort William, to Ballachulish Ferry, called the *Fort William* Road - - - - - - -	357	7	6			
32	½	2. Road from Inverness to Fort Augustus, called the *North* and *South Boleskine* Roads - -	157	2	10			
13		3. Road from Inverness to Fort George, called the *Fort George* Road - - - - -	103	4	8			
50		4. Road from Inverness by Freeburn, Aviemore, Pitmain, and Dalwhinnie, to the confines of Perthshire, called the *Badenoch* Road - -	715	13	2			
8		5. Road from Corryarrock to Fort Augustus, called the *Corryarrock* Road, being that part of said Road from Laggan Inn to the Guidepost, east of Dalwhinnie - - - - -	26	10	–			
148	½	Total Expense of Military Roads in Invernessshire - - - - - - - -				1,359	18	2
		6. Improvements on *North Boleskine* Road -	-	-	-	248	16	7
		II. *Argyllshire:*						
31		1. Road from Ballachulish to Tyndrum, called the *Glencoe* Road - - - - - -	193	1	5			
27		2. Road from Tyndrum to Inverary, called the *Dalmally* Road - - - - - -	216	17	9			
22		3. Road from Inverary to Tarbert, called the *Glencro* Road - - - - - -	188	6	10			
80		Total Expense of Military Roads in Argyllshire - - - - - - - -				598	6	–
		III. *Morayshire:*						
20		1. Road from Aitnachmore through Grantown, and thence through Strathspey to the Junction of Military Road from Perthshire, called the *Grantown* Road - - - - -	229	2	–			
6	½	2. Road from Carr Bridge to the Junction with the Grantown Road, called the *Duthel* Road						
26	½	Total Expense of Military Roads in Morayshire - - - - - - - -				229	2	–
		Carried forward - - - £.				10,447	2	2

1862: DISCHARGE—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	10,447 2 2
Total Expense of ordinary Repairs in 1862 - - -	10,004 17 11	
Expended in Improvements, by building Parapets, &c., to defray the Expense of which Tolls were erected in terms of the Minutes of the Meeting of the Board of 16 March 1842; viz.:		
On Invermorriston Road - - - £. 111 8 7		
On Beauly Road - - - - 81 19 1		
On Boleskine Road - - - - 248 16 7		
	442 4 3	
£.	10,447 2 2	
SUPERANNUATION FUND:		
Payment made into the Superannuation Fund Account for behoof of the Inspectors employed by the Commissioners, per Minutes of March 1822 and 20 March 1828, for the period from Michaelmas 1861 to 31 December 1862; viz.:		
Head Inspector - - - - - - - -	62 10 –	
Sub-Inspectors - - - - - - - -	250 – –	
		312 10 –
Memorandum:—The Balance in the hands of the Commissioners at 31 December 1861, lodged in said Account, was -	9,768 18 6	
Memorandum:—*Vide* Memorandum in Account 1841, as to Payment of the Inspector's Pony Allowance.		
Add, Sum paid into the said Account for behoof of Inspectors, to 31 December 1862 - - - - - - - -	312 10 –	
Add the Interest due by the said Bank upon said Account, at 31 December 1862 - - - - - - - -	254 9 –	
	10,335 17 6	
Deduct sum paid to John Dallas, Sub-Inspector of Badenoch District, being the amount of Superannuation paid him, in terms of Commissioners' Minute of 25 March 1862, which stands at the credit of account at 31 December 1862 - - - - - -	1,713 5 1	
£.	8,622 12 5	
GENERAL EXPENSES:		
To remitted T. Erskine May, Esq., Secretary, Salary and Disbursements, for period from 17 July 1861 to 31 December 1862 - - £. 147 19 –		
To Bank Charges - - - - - - – – 11		
	147 19 11	
To paid Mr. Joseph Mitchell, General Inspector, his Account for Salary and other Charges and Disbursements by him, for period from 1 October 1861 to 31 December 1862; viz.:		
Salary for superintending the Repair and Improvements of the Roads and Bridges, in all 1,366 miles - - - - £. 312 10 –		
Expense of self and Assistants in conveyance along the different Roads during the period; 6,158½ miles, at 8 *d.* - 318 9 8		
Travelling allowance for personal expenses, 334 days, at 15 *s.* - - - - 250 10 –		
Postages of Letters and Packets - - 6 2 5		
Stationery - - - - - - 11 5 –		
Bank charges on five remittances - - 1 10 9		
Expense of crossing and re-crossing Ferries, and of Tolls on Turnpike Roads - – 4 2		
Carriage of Parcels, and Telegram - - – 13 4		
Allowance for Office Rent - - - 25 – –		
Time of Assistants and self making out Maps and Schedules of position of Roads for each County, and Correspondence - - - - - 20 – –		
	946 5 4	
Carried forward - - - £.	1,094 5 3	10,759 12 2

1862 : DISCHARGE—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	1,094 5 3	10,759 12 2
GENERAL EXPENSES—*continued.*		
Add,—Sundries paid by Mr. Mitchell; viz.:		
1. Mr. William Paterson, Allowance for Writings and Drawings in the service of the Commissioners - - - - - - - -	50 12 6	
2. Clerk's Salary for adjusting and keeping Accounts of Payments, and Writing Agreements and Contracts, and Correspondence relative to same - - -	100 – –	
3. "Inverness Courier," for Advertisements and Newspaper - - - - - - -	2 12 7	
4. "Inverness Advertiser," for Advertisements, and for Printing Memorandum of Agreements - - - - - - - -	2 15 10	
5. "Northern Ensign," for Advertisements and Newspaper - - - - - - -	1 18 –	
6. "John O'Groat" Journal, for Advertisements and Newspaper - - - - -	– 13 6	
7. Stamping Agreements - - - -	1 1 6	
8. Messrs. Johnston, Edinburgh, for County Maps - - - - - - - -	13 10 6	
9. Stewart & Rule, solicitors, Inverness, for revising Form of Agreement and relative Specification in 1859 - - - -	2 12 –	
		175 16 5
To paid the Wages and Travelling Allowances of the Sub-Inspectors in the service of the Commissioners for the period from 1 October 1861 to 31 December 1862; viz.:		
1. James Marshall, Badenoch District - -	178 6 10	
2. Lewis Russell, Ross District - £. s. d. 126 9 6		
Allowance for Pony - - 25 – –		
	151 9 6	
3. S. Grant, Skye District - 134 12 –		
Allowance for Pony - - 25 – –		
	159 12 –	
4. H. Burrell, Lochaber District 145 7 –		
Allowance for Pony - - 25 – –		
	170 7 –	
5. James Garrow, Argyll District 156 13 2		
Allowance for Pony - - 25 – –		
	181 13 2	
6. George Rhind, Sutherland and Caithness District - - 138 12 9		
Allowance for Pony - - 25 – –		
	163 12 9	
7. William Paterson, Beauly and Strathglass Roads - - - - - - - -	62 10 –	
		1,067 11 3
To paid David Morris, Account for Great Coats furnished to Inspectors - - - - - - - - - -		37 17 6
Carried forward - - - £.		2,375 10 5	10,759 12 2

1862: DISCHARGE—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	2,375	10	5	10,759	12	2
GENERAL EXPENSES—*continued.*						
To paid Bank of Scotland's Clerk Fee for checking Balances of Accounts with Bank for Audit Board, for years 1862 and 1863 - - - - - - - - - - - -	12	12	–			
To paid Mr. Archibald M'Neill, w.s., Amount of Allowance, and Accounts for Business, &c., as Cashier and Law Agent, for year to 31st December 1862 - - - - - -	255	8	2			
Disbursements, &c., per Abstract - - -	37	9	11			
	292	18	1			
				2,681	–	6
AMOUNT OF DISCHARGE - - - £.				13,440	12	8

BALANCES in the hands of the Commissioners, and lodged in the Bank of Scotland; viz.:—

	£.	s.	d.	£.	s.	d.
1. General Account - - - - - - - - -	566	11	2			
2. Dingwall, &c., Tolls Account - - - - - -	22	16	9			
3. Contin - - - - ditto - - - - - -	190	16	–			
4. Kessock - - - ditto - - - - - - -	260	8	1			
5. Beauly - - - ditto - - - - - - -	194	7	9			
6. Invermorriston Parapet Tolls Account - - - -	104	2	5			
7. Beauly Parapet - - - ditto - - - - -	45	7	6			
8. North Boleskine Parapet ditto - - - - -	17	1	5			
9. Portmahomack Pier - - ditto - - - - -	145	7	4			
10. Portree Harbour - - - ditto - - - - -	248	8	2			
11. Ballintraid Harbour - - ditto - - - - -	79	19	2			
	1,875	5	9			
Add,—Sum paid into the Lochshirahead Breastwall Improvement Account on 20th March 1863, to discharge Balance due thereon to Bank, per annexed Statement - - - - - - - - -	27	14	11			
				1,903	–	8
SUM equal to Charge - - - £.				15,343	13	4

Office of Highland Roads, &c., Edinburgh,
20 March 1863.

Arch^d M'Neill, w. s.,
Agent and Cashier for the Commissioners.

STATEMENT OF THE INVERNESS BRIDGE ACCOUNT.

STATEMENT of ACCOUNT of MONIES RECEIVED and EXPENDED in virtue of the Act of Parliament 14 & 15 Vict. c. 66, intituled, "An Act for Rebuilding the Bridge over the River Ness, at the Town of Inverness, and Improving the Approaches thereto, and for other Purposes," and of the Act 18 & 19 Vict. c. 93, intituled, "An Act to extend the Provisions of an Act of the 14th and 15th Years of Her present Majesty, for Rebuilding the Bridge over the River Ness, at Inverness."

From 31 December 1861 to 31 December 1862.

		£. s. d.	£. s. d.
1861:			
Dec. 31.	To Balance due to Bank of Scotland at this date	128 5 8	—
1862:			
Mar. 14.	By received from Collector of Inverness-shire, half year's rent-charge, due 6th proximo, on Loans for erection of Bridge	- - -	257 16 4
April 1.	By received from Collector of Ross-shire, ditto, ditto, ditto	- - -	105 18 7
May 26.	By received from Collector of Sutherlandshire, ditto, ditto, ditto	- - -	53 13 10
„ „	By received from Collector of Caithness-shire, ditto, ditto	- - -	27 16 3
„ 28.	To paid Cost of erecting a Railing on Bridge, in January last	2 12 6	—
„ „	To paid for Painting Stands for the four Gas-lamps with three coats of imitation bronze	- 10 -	—
Sept. 25.	To paid for Asphalting the footpaths in the Archways of the Main Tower of the Bridge to prevent water lodging in the waterways	2 8 -	—
Oct. 29.	By from Collector of Ross-shire, proportion of Assessment made in 1861 for maintaining Bridge	- - -	30 10 4
Nov. 14.	To paid for Painting Notices on Bridge	- 7 6	—
„ „	By from Collector of Caithness-shire, proportion of Assessment made in 1861 for maintaining Bridge	- - -	8 - 3
„ 15.	By from Collector of Inverness-shire, ditto, ditto, ditto	- - -	74 5 8
„ 26.	By from Collector of Sutherlandshire, ditto, ditto, ditto	- - -	15 9 5
„ 31.	By from Bank of Scotland, Interest on account, to date	- - -	3 10 11
1863:			
Jan. 20.	To paid for relaying with new Wood and Asphalte the Carriage-way of the Bridge	61 2 6	—
„ „	To paid Expense of paving with Caithness Flags, under the side Arches, the Foot-paths at the west end, to prevent water lodging	28 2 4	—
	To Balance carried down	353 13 1	—
	£.	577 1 7	577 1 7
	By Balance brought down £.		353 13 1

LOCHSHIRAHEAD IMPROVEMENT ACCOUNT, 1862.

THE Heritors of the County of Argyll, at their Meeting on 10th June 1856, having taken into consideration the necessity of providing funds for repair of the extensive damage caused to portions of the Military Road between Inverary and Cairndow, at Lochshirahead, by the Hurricane and High Tide on the 5th and 6th February 1856, and the inexpediency of erecting Tolls in the county, imposed an additional Assessment of $1\frac{8}{12}$ *d.* per pound on the County, one penny of which to be assessed for during the year 1856, and the eight-twelfths during the year following, to be levied and paid in the same way as their usual assessment for Road Repair, and appointed a Committee to act with the Commissioners' General Inspector in having the repairs executed. During 1856 and 1857, 1,600 *l.* 9 *s.* 9 *d.* was received from the County Collector on account of this additional Assessment, which was paid into the separate Account opened with the Bank of Scotland, intituled, "Lochshirahead Repair and Improvement Account," to be applied towards these extra Repairs, &c.

From 31 December 1861 to 31 December 1862.

	£. s. d.	£. s. d.
1861:		
Dec. 31. To Balance due to Bank of Scotland on this Account, to date - - -	27 – 11	
1862:		
Dec. 31. To paid Bank of Scotland Interest on this Account, to date - - -	– 14 –	
„ „ By Balance carried down - - - - - - - - - -	- - -	27 14 11
	27 14 11	27 14 11
1862:		
Dec. 31. To Balance brought down - - - - - - - - -	27 14 11	
1863:		
Mar. 20. By transferred from "General Account" - - - - - -	- - -	27 14 11

(No. III.)

CONTINUATION of ACCOUNT of MONIES Received and Expended by the PARLIAMENTARY COMMISSIONERS for HIGHLAND ROADS and BRIDGES, under authority of the Act of Parliament, 59 Geo. 3, c. 135, for the maintaining and keeping in Repair certain Roads and Bridges made in *Scotland* for the purpose of Military Communication, and of the several subsequent Acts extending and altering their Powers.

From 31 December 1862 to 17 July 1863.

I.—CHARGE.		
I.—Balances in Bank at 31st December 1862:	£. s. d.	£. s. d.
(1.) Road Repair Accounts:		
Sum at the credit of the General Account - - - - - - - -	566 11 2	
Ditto - ditto - Dingwall, &c. Tolls Account - - - - - - -	22 16 9	
Ditto - ditto - Contin Tolls Account - - - - - - - -	190 16 –	
Ditto - ditto - Kessock Tolls Account - - - - - - - -	260 8 1	
Ditto - ditto - Beauly Tolls Account - - - - - - - -	194 7 9	
Ditto - ditto - Invermorriston Parapet Account - - - - - -	104 2 5	
Ditto - ditto - Beauly Parapet Account - - - - - - -	45 7 6	
Ditto - ditto - North Boleskine Parapet Account - - - - - -	17 1 5	
Ditto - ditto - Hemprigg's Deposit Account - - - - - - -	168 11 1	
		1,570 2 2
(2.) Harbours, &c. Accounts:		
Sum at the credit of the Portmahomack Pier Account - - - - - - -	145 7 4	
Ditto - ditto - Portree Pier Account - - - - - - - -	248 8 2	
Ditto - ditto - Ballintraed Pier Account - - - - - - -	79 19 2	
Ditto - ditto - Inverness Bridge Account - - - - - - -	353 13 1	
		827 7 9
(3.) Superannuation Fund Account:		
Sum at credit of this Account - - - - - - - - - -	- - -	8,622 12 5
	£.	11,020 2 4

(No. III.) CHARGE—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-		-	11,020	2	4
I.—CHARGE—*continued.*						
II.—Interests on the following Accounts received from Bank of Scotland since 31st December 1862:						
1. Dingwall, &c. Tolls Account - - - - -	-	2	4			
2. Contin Tolls Account - - - - - -	1	15	7			
3. Kessock Tolls Account - - - - - -	2	8	6			
4. Beauly Tolls Account - - - - - -	1	8	-			
5. Invermorriston Road Parapet Account - - -	-	15	10			
6. Beauly Road Parapet Account - - - - -	-	8	2			
7. North Boleskine Parapet Account - - - -	-	6	7			
8. Portmahomack Pier Account - - - - -	1	8	10			
9. Ballintraed Harbour Account - - - - -	-	14	6			
10. Portree Harbour Account - - - - - -	5	4	11			
11. Superannuation Fund Account - - - - -	105	6	6			
				119	19	9
SUM of Charge - - - £.				11,140	2	1
II.—DISCHARGE.						
I.—Payments to Parties to whom Harbours have been transferred:						
1. To paid R. B. Æ. Macleod, Esq., of Cadboll, balance at credit of Portmahomack Harbour Account - -	146	16	2			
2. To paid Alex. Matheson, Esq., of Ardross, M.P., balance at credit of Ballintraed Harbour Account - - -	80	13	8			
3. To paid Lord Macdonald, balance at credit of Portree Harbour Account - - - - - - - -	253	13	1			
				481	2	11
II.—Payments of Balances on Toll Accounts:						
To remitted Clerk to Commissioners of Supply of the County of Inverness, balances at credit of the following Accounts, viz.:						
(1.) Beauly Road Tolls Account - - - - -	195	15	9			
(2.) Beauly Road Parapet Account - - - -	45	15	8			
(3.) Invermorriston Parapet Account - - - -	104	18	3			
(4.) North Boleskine Parapet Account - - - -	17	8	-			
	363	17	8			
To remitted Clerk to Commissioners of Supply of the County of Ross, balance at credit of the following Accounts, viz.:						
£. s. d.						
(1.) Dingwall, &c. Tolls Account - - 22 19 1						
(2.) Contin Tolls Account - - - - 192 11 7						
(3.) Kessock Tolls Account - - - 262 16 7						
	478	7	3			
				842	4	11
III.—Interests due and paid to Bank of Scotland since 31st December 1862:						
1. Thurso Road Tolls Account - - - - -	-	16	-			
2. Dunbeath Road Tolls Account - - - - -	3	7	11			
3. Invergordon Road Tolls Account - - - -	3	5	2			
4. Highland Road Tolls Account - - - - -	3	-	-			
5. Inverness and Nairn Road Tolls Account - - -	-	8	2			
6. Fort George Road Tolls Account - - - -	-	18	10			
7. Lochshirahead Breastwall Improvement Account - -	-	5	6			
				12	1	7
Carried forward - - - £.				1,335	9	5

(No. III.) DISCHARGE—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-		-	1,335	9	5
II.—DISCHARGE—*continued.*						
IV.—Payments from Superannuation Fund Account:						
1. Joseph Mitchell, General Inspector - - - -	4,625	1	10			
2. James Marshall, Sub-Inspector, Badenoch District -	64	16	10			
3. George Rhind, Sub-Inspector, Caithness District - -	96	1	–			
4. Henry Burrell, Sub-Inspector, Lochaber District - -	830	6	10			
5. James Garrow, Sub-Inspector, Argyll District - -	557	10	10			
6. S. Grant, Sub-Inspector, Skye District - - -	541	7	–			
7. Lewis Russell, Sub-Inspector, Ross-shire District - -	2,012	14	7			
				8,727	18	11
V.—General Expenses:						
To paid Joseph Mitchell, General Inspector, proportion of salary and for services since 31st December 1862 - -	90	–	–			
To paid Lewis Russell, Sub-Inspector, Ross-shire District, ditto - - - - - - - - - - -	20	–	–			
To paid Henry Burrell, Sub-Inspector, Lochaber District, ditto - - - - - - - - - - -	20	–	–			
To paid James Garrow, Sub-Inspector, Argyllshire District, ditto - - - - - - - - - - -	30	–	–			
To paid Sueton Grant, Sub-Inspector, Skye District, ditto -	20	–	–			
To paid James Marshall, Sub-Inspector, Badenoch District, ditto - - - - - - - - - - - -	4	–	–			
To paid William Paterson, Inspector of Beauly and Strathglass Roads, ditto - - - - - - - - -	18	2	–			
To paid John Paterson, Clerk to Mr. Mitchell, Inspector, for services since 31st December 1862 - - - - -	20	–	–			
To remitted T. Erskine May, Secretary, in payment of his Disbursements since 31st December 1862, and Charges -	5	13	6			
To paid Archibald M'Neill, W. S., Allowance, as Cashier, for Quarter since 31st December last - - - - -	52	10	–			
To paid Archibald M'Neill, W. S., Amount of Account for Business as Law Agent, including Stamps for Conveyances, Receipts, Postages, and other Disbursements to 31st March last - - - - - - - - - - -	53	19	1			
				334	4	7
VI.—Balances in the Commissioners' hands, at credit of the following Accounts in Bank of Scotland to be accounted for to Treasury when the whole of the Commissioners' Accounts are audited and reported upon by the Audit Board Commissioners, viz.:						
1. Inverness Bridge Account - - - - - - -	353	13	1			
2. Hemprigg's Deposit Account - - - - - -	168	11	1			
3. General Account - - - - - - - - -	220	5	–			
				742	9	2
Amount of Discharge, equal to Charge as above - - - £.				11,140	2	1

Office of Highland Roads and Bridges,
Edinburgh, 20 July 1863.

Arch^d. M'Neill, W. S.,
Agent and Cashier of the Commissioners.

(No. IV.)

LIST of Roads, Bridges, &c., lately under the Charge of the Parliamentary Commissioners of Highland Roads and Bridges.

	Miles.	*yards.*
County of Aberdeen:		
Parliamentary Roads:		
Alford Road.—From the north end of Alford Bridge, across the Don, to its junction with the Aberdeen Turnpike Road at the Mill of Dess, near Kincardine O'Neill	13½	0
Ballater Bridge and Approaches.—Timber Bridge over the River Dee, at Ballater, and Approaches thereto	0	199
Potarch Bridge and Approaches.—Bridge of three arches over the River Dee, near Kincardine O'Neill, and Approaches	0	142
	13	1,221
County of Argyll:		
Parliamentary Roads:		
Kilmelford Road.—From the Bridge above Kintra Farmhouse to the Bridge at Melford Inn	8¾	0
Moidart Road, 1st Section.—From Corran Ferry Pier to the west end of the Paving of Ardgour March Burn	9¼	0
Moidart Road, 2d Section.—From the west end of the Paving of Ardgour March Burn to Shiel Bridge	19¼	0
Strachur Road.—From the Inn at Strachur to the Inn at Ardentinny	12	0
Glendaruel Road.—From the junction with the St. Catherine's and Strathlachlan Road, below Leonach, to the Bridge at Collintrive Inn, and to the Ferry Pier, with a Branch Road from Bealachandrean Bridge to the Ford west of Ormidale House, at the Head of Loch Riddon	21	0
Lochnagaul Road.—From the north end of Lochy Bridge to the small Burn west of the 16½ milestone from Fort William, near Glenfinnan	14½	0
Lochyside Road.—From its junction with the Lochnagaul Road, at Banavie, to the March Fence between the Farms of Muirsherlich and Strone	3½	0
Crinan Road.—From the east end of Bellanoch Inn to the West Pier of Crinan, with a Branch to the South Pier of Crinan Ferry, and a Branch of 3-8ths of a mile to the North Pier of said Ferry	2⅜	0
Keills Road.—From Keills Ferry Pier to Coishandrochit	1⅜	0
Ardno Road.—From Lochgoilhead Quay to the junction of the St. Catherine's and Cairndow Road, above Ardno	6½	0
Islay Road.—From Bridge End Bridge to the Shore at Portnahaven Village	14¾	0
Jura Road.—From Lagg Ferry Pier to Feoline Ferry Pier	17	0
Corran Ferry, North Pier.—Adjoining the Moidart Road.		
Military Roads:		
Glenco Road.—From Ballachulish Ferry Pier to the March Dyke between Argyll and Perth Shires, nearly two miles north of Tyndrum Inn	32	1,144
Dalmally Road.—From the Archway at the end of the Argyll Hotel, Inverary, to a point opposite to the March Dyke, between Argyll and Perth shires, about 1,400 yards west of Tyndrum Inn	27	0
Glenco Road.—From the Gateway of the Approach to Inverary Castle, to the March between the shires of Argyll and Dumbarton, at the centre of Loch Long Head Bridge	22	0
	212	44

of which 130⅜ miles are Parliamentary, and 81 miles 1,144 yards Military Roads.

County of Banff:		
Parliamentary Road:		
Speyside Road.—From the March between the Estates of the Earl of Seafield and Ballindalloch, to the north end of the Bridge of Avon, near Dalnasheach	1⅔	0
Craig Ellachie Bridge.—*See* "Counties of Moray and Banff."		

Appendix (No. IV.)—*continued.*

	Miles.	*yards.*
COUNTY of BUTE:		
Parliamentary Road:		
Arran Road.—From a small Stream at Gortanallister, about 1½ mile west of Lamlash, to the Pier at Blackwater Foot, with a Branch from this Road near Brodick Church to Brodick Pier	17	0
COUNTY of CAITHNESS:		
Parliamentary Roads:		
Thurso Road.—From the centre of the Bridge of Thurso to its junction with the Dunbeath Road at Wick	21	0
Dunbeath Road.—From the March between the Counties of Sutherland and Caithness, at the Ord, to the centre of Wick Bridge	33	0
	54	0
COUNTY of INVERNESS:		
Parliamentary Roads:		
Moy Road.—From its junction with the Inverness and Nairn Road, at Millburn, to the first Bridge north of Freeburn Inn, being the March between the Estates of Moyhall and Free	14½	0
Inverfarigaig Road.—From its junction with the Moy Road, near Craggie, to the Inverfarigaig Pier on Loch Ness	19	0
Ballechernoch Road.—From its junction with the North Boleskine Road, near Inverfarigaig, to its junction with the Achnabat Road at west end of Loch Keglish	5	0
Fort Augustus Road.—From the south end of the Bridge over the River Oich, at Fort Augustus, to its junction with the Glenmorriston Road at Invermorriston Inn	6½	0
Glenmorriston Road.—From the Bridge at Invermorriston Inn to the Boundary of the Counties of Inverness and Ross, at Loch Cluny	20	0
Invermorriston Road.—From the west end of Tomnahurich-street, Inverness, to Invermorriston Inn	27	0
Glengarry Road.—From Aberchalder Gate to Lochournhead, with two Approaches to Invergarry Bridge, and a Branch from Invergarry Bridge to Laggan Bridge, at the west end of Loch Oich	31⅔	0
Lochnagaul Road.—From the small Burn west of the 16½ milestone from Fort William, near Glenfinnan, to the Inn at Arisaig	21½	0
Lochyside Road.—From the March Fence between Muirsherlich and Strone to the south end of Loch Arkaig	8½	0
Parliamentary Roads:		
Laggan Road, Western Portion.—From Spean Bridge to the West March of Cluny Macpherson's property, at the old Lime Kiln on Loch Laggan side	16	0
Laggan Road, Eastern Portion.—From Newtonmore to the West March of Cluny Macpherson's property, at the old Lime Kiln on Loch Laggan side	20	0
Ashiek Road.—From Lussa Bridge to Kyleakin Pier	4	0
Sconser Road.—From the Bridge at Sconser to the Pier at Kylerhea	23½	0
Broadford Road.—From its junction with the Sconser Road at Scoulamus to the junction with the District Road, at the March of Armadale Home Farm, at Ardavaser Bay	15⅞	0
Stein Road.—From the Burn at the north end of the Village of Stein to Cawroy Bridge	10	0
Carried forward	243	0

Appendix (No. IV.)—*continued.*

	Miles.	*yards.*
Brought forward - - -		
COUNTY of INVERNESS—*continued.*		
Parliamentary Roads—*continued.*		
Macleod Road.—From Cawroy Bridge to Sligichan Inn - - - - - -	19	0
Portree Road.—From the Bridge at Sconser to the Pier at Portree - - -	12½	0
Trotternish Road.—From the junction of Roads at Borve School-house to its junction with the District Road at the small Stream of Knocknapatrick, near Scuddaburgh - - - - - - - - - - -	14	0
Snizort Road.—From the junction of Portree Road at Portree Bridge, to its junction with the Stein Road at Fairy Bridge, over the Burn of Bay -	18	0
Dunvegan Harbour Roads.—The South Branch commences at its junction with the Stein Road, and extends to Dunvegan Harbour; and the North Branch, from the Stein Road to its junction with the South Branch -	5	0
Strath Glass Road.—From its junction with the Beauly Road, near Beauly Bridge, to the Burn at Wester Knockfin - - - - - - -	22¼	0
Beauly Road.—From the Timber Bridge of Inverness to the Boundary fence of the Counties of Inverness and Ross, at the Muir of Ord, with the Wells-street and Kirkhill Branches - - - - - - - - -	15¾	0
Inverness Suspension Bridge and Branches.—From the junction with the North Boleskine Road, at the foot of the Haugh Brae, Inverness, along the River side to the Suspension Bridge, thence along Huntley-street to the east end of Wells-street, together with Retaining Walls, &c., in connection with the Bridge - - - - - - - - - -	0	1,064
Inverness and Nairn Road.—From the end of the Causeway in Petty-street, Inverness, to the Boundary of Inverness and Nairn shires, at the east end of the Moss of Gollanfield - - - - - - - - -	12	0
Glenelg Road.—From the Pier at Kylerhea to the summit of Mamratigan, at a Cross Drain and Parapet, about 40 yards north of the milestone at that place - - - - - - - - - - - - -	7¾	0
Rhaebuie Road.—From the Glengarry Road at Tomdown Inn, to the Bridge over the Water of Lyne - - - - - - - - - - -	3	0
Speyside Road.—From Grantown to the confines of Morayshire, about a mile north of Cromdale - - - - - - - - - - -	6	200
Moidart Road, 3d Section.—From Shiel Bridge to the Pier at Kinlochmoidart -	6½	0
Kyleakin Pier.—Connecting the Lochalsh and Ashiek Road in Skye.		
Kylerhea Piers.—Connecting the Glenelg and Sconser Road in Skye.		
Corran Ferry, South Pier.—Adjoining the Fort William Road.		
Military Roads:		
Fort William Road.—From its junction with the Boleskine Road at Fort Augustus to Ballachulish Ferry Pier, together with the Ardochy Branch Road at Fort Augustus - - - - - - - - - -	45	0
North and South Boleskine and Bona Branch Roads.—Commence at the top of Castle-street, Inverness, and terminates at the south end of Oich Bridge at Fort Augustus. The Bona Branch Road commences at its junction with the North Boleskine Road near Aldourie, and extends to Bona Ferry on the River Ness, and measures one mile - - - - -	32½	0
Fort George Road and Branches.—From its junction with the Inverness and Nairn Road, near Newton of Petty to Fort George, and from the Old Nairn Road at Balchaldrach, near Loch Flemington, to Campbeltown, with a Branch from the said Road at Milltown of Connage eastwards to the Boundary of Nairnshire at Delnies, where it joins the Nairn Turnpike Road - - - - - - - - - - - - -	13	0
Badenoch Road.—From the First Bridge north of Freeburn to the Boundary between Inverness and Perth shires at Drumochter - - - - -	50	0
Note.—Part of this Military Road, measuring 12 miles 1,500 yards, from Slochmuick to the County Boundary at Craig Ellachie, is in Morayshire, although charged to Inverness-shire; and as an equivalent to this, there are 14 miles 1,565 yards of the Grantown Military Road, from the Bridge over the Dorbac, near Dava, to Tullochgorm West March, and half a mile of the Duthel Road from Dulnain Bridge to Lynelish, in the County of Inverness, charged to Morayshire. - -		
Carried forward - - -	525¾	384

Appendix (No. IV.)—*continued.*

	Miles.	*yards.*
Brought forward - - -	525¾	384
COUNTY of INVERNESS—*continued.*		
Military Roads—*continued.*		
Corryarrock Road.—From the junction with the Laggan Road, near Anderson's Inn, at Laggan, to its junction with the Badenoch Road, at Altling, north of Dalwhinnie, with a Branch towards Laggan Bridge - -	8	0
Bemuchlye Road.—Part in Inverness-shire, kept in repair by the County of Nairn.—From the Burn of Altrielugan, about three quarters of a mile north of the Pass of Bemuchlye, to a small Stream, being the March between the properties of the Earl of Seafield and Lethen, at the Road leading to Lochindorb - - - - - - - - - -	2	315
	536	259
COUNTY of MORAY:		
Parliamentary Roads:		
Findhorn Road.—From the March between Nairn and Morayshire, near Airdrie, to Pitnisk, and from the County March, at Tighloch, to Aitnachmore -	3	0
Speyside Road.—From the confines of Morayshire, about a mile north of Cromdale, to the March between the Estates of the Earl of Seafield and Ballindalloch - - - - - - - - - - -	5	1,615
Craig Ellachie Bridge.—*See* "Counties of Moray and Banff."		
Military Roads:		
Grantown Road.—From Aitnachmore to Kinbeachy, on the Badenoch Road -	20	0
Note.—There are 14 miles 1,565 yards of this Road, from the Bridge over the Dorbac, near Dava, to the West March of Tullochgorm, and half a mile of the Duthel Road, from Dulnain Bridge to Lynelish, in Inverness-shire, although charged to this County, as an equivalent for 12 miles 1,500 yards of the Badenoch Road, between Slochmuick and Craig Ellachie, charged to Inverness-shire.		
Duthel Road.—From Carr Bridge to Dulnain Bridge - - - - - -	6½	0
Bemuchlye Road.—Part in Morayshire, kept in repair by the County of Nairn.—From its junction with the Duthel Road, near Duthel Church, to the Burn of Altrielugan, about three quarters of a mile north of the Pass of Bemuchlye - - - - - - - - - - -	4	1,046
	40	21
COUNTIES of MORAY and BANFF:		
Parliamentary Road:		
Craig Ellachie Bridge and Approaches.—From the Road leading to Dandaleith to the Aberlour Turnpike Road - - - - - - - - -	1	0
COUNTY of NAIRN:		
Parliamentary Road:		
Findhorn Road and Approaches to Furness Bridge.—From Furness Inn, Ardclach, to the March between Nairn and Morayshire, near Airdrie, with Branches to Nairn Turnpike Road, across Ferness Bridge, over the River Findhorn; to Bemuchlye Road, near Dulsie; and to Tighloch, near Aitnachmore - - - - - - - - - - - -	11⅛	0
Military Road:		
Bemuchlye Road.—Part in the County of Nairn.—From a small stream, being the March between the Estates of Seafield and Lethen, at the Road leading to Lochindorb, to the junction with the Findhorn Road, near Burntown and Knockandown, south of Dulsie Bridge - - - - -	2	836
Note.—The whole of the Bemuchlye Road, in this and the Shires of Inverness and Moray, is kept in repair by the County of Nairn.		
Miles. yards.		
The portion in Inverness-shire being - - 2 315		
And in Morayshire - - - - - - 4 1,046		
The total length of this Road being 9 miles 437 yards.	13	1,056

Appendix (No. IV.)—*continued.*

	Miles.	*yards.*
County of Ross:		
Parliamentary Roads:		
Lochalsh Road.—From Kyleakin Ferry Pier to Strome Ferry Pier	14	0
Ardelve Road.—From the junction with the Lochalsh Road, at Auchtertyre, to Dornie Ferry Pier	2½	0
Contin Road.—From the small Bridge, west end of Dingwall, to the west end of Contin Bridge	7¾	0
Fearn Road.—From the High Street of Dingwall to its junction with the Tain Road at Fearn	23	0
Tain Road.—From the Bridge at the north end of Tain to Bonar Bridge	15	0
Invergordon Road.—From the junction with the Fearn Road at Novar Tollbar, to the small Bridge at the north end of Tain	17	0
Fortrose or Black Isle Road.—From its junction with the Dingwall Road at Conor Village, to the Ferry at Chanonry Point	14½	0
Kessock Branch Roads.—The South Kessock Branch commences at its junction with the Fortrose Road at Tore Inn, and extends to the New Pier of Kessock Ferry, and the North Branch commences at the Kessock Tollbar, on the South Branch, and extends to its junction with the Fortrose Road at Munlochy	8	0
Dingwall Road.—From the Canal Basin at Dingwall to the County March Fence at the Muir of Ord, together with the New South Entrance to Dingwall and the Main Street, to its junction with the Contin Road	7	0
Glenshiel Road.—From the junction with the Kintail Road, at Shiel Inn, to the boundary between Inverness and Ross shires, at Loch Cluny	16½	0
Kintail Road.—From the Guide Post, at the junction of the Glenshiel and Glenelg Roads, at Shiel Inn, to Dornie Ferry Pier	10	0
Glenelg Road.—From the summit of Mamratigan, at a Cross Drain and Parapet, or about 40 yards north of the milestone at that place, to the junction with the Glenshiel Road, at the Guide Post at Shiel Inn	4¼	0
Rhalbuie Road.—From the Bridge over the water of Lyne to the Glenshiel Road, at the Guide Post near Cluny Inn	7	0
Loch Carron Road.—From the west end of Contin Bridge to Strome Ferry Pier	47	0
Kishorn Road.—From its junction with the Lochcarron Road, at the west end of the Village of Jeantown, to the south end of the Village of Shieldaig	15	0
Strome and Dornie Ferry Piers.—Strome Piers at Strome Ferry, Lochalsh, and Dornie Piers, at Dornie Ferry, Loch Ling, Kintail	—	
	208½	0
County of Sutherland:		
Parliamentary Roads:		
Sutherland Coast Road.—From Bonar Bridge to the March between the Counties of Sutherland and Caithness, at the Ord, with the Branch Roads from Trentham and Golspie to the Little Ferry	47	0
Tongue Road.—From the north end of Bonar Bridge to the Shore at the House of Tongue	49½	0
Bonar Bridge.—Crossing the River Shin.		
Fleet Mound.—Crossing the River Fleet.		
	96½	0

ABSTRACT.

	PARLIAMENTARY ROADS.		MILITARY ROADS.		TOTAL.	
	Miles.	*yards.*	*Miles.*	*yards.*	*Miles.*	*yards.*
Roads in the County of Aberdeen	13	1,221	-	-	13	1,221
Roads in the County of Argyll	130⅜	0	81	1,144	212	44
Roads in the County of Banff, including half a mile of Craig Ellachie Bridge Approaches	2⅙	0	-	-	2	293
Roads in the County of Bute	17	0	-	-	17	0
Roads in the County of Caithness	54	0	-	-	54	0
Roads in the County of Inverness	385	824	150	1,195	536	259
Roads in the County of Moray, including half a mile of Craig Ellachie Bridge Approaches	9	735	31	166	40	901
Roads in the County of Nairn	11⅛	0	2	836	13	1,056
Roads in the County of Ross	208½	0	-	-	208	880
Roads in the County of Sutherland	96½	0	-	-	96	880
	928	433	265	1,581	1,194	254
If the whole of the Bemuchlye Road be placed to the County of Nairn, the measurements of the Roads in Inverness, Moray, and Nairn shires will be as follows :						
Inverness	385	824	148	880	533	1,704
Moray	9	735	26	880	35	1,615
Nairn	11⅛	0	9	437	20	657

Office of Highland Roads and Bridges,
31 October 1862.

Joseph Mitchell,
General Inspector.

FINAL REPORT

OF THE

COMMISSIONERS

For Repair of ROADS and BRIDGES in *Scotland*.

Ordered, by The House of Commons, *to be Printed*,
25 *March* 1863.

128.

Under 8 *oz.*

PUBLIC WORKS, IRELAND.

THIRTY-FIRST REPORT

FROM THE

BOARD OF PUBLIC WORKS, IRELAND:

WITH THE

APPENDICES.

1862.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:
PRINTED BY ALEXANDER THOM, 87 & 88, ABBEY-STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1863.

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PUBLIC WORKS, IRELAND.

THIRTY-FIRST ANNUAL REPORT

FROM

THE BOARD OF PUBLIC WORKS IN IRELAND.

TO THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

MAY IT PLEASE YOUR LORDSHIPS,

WE have the honour to submit our Thirty-first Annual Report, embracing, in the usual manner, the several services intrusted to our management, viz. :—

Accounts :—
- Loans for Public Works, Advances, and Repayments.
- Sanctions for Grants.
- Public Buildings.
- Supply of Coals to Public Offices.

Landed Property Improvement, including—
- Drainage of Lands, &c.
- Erection of Farm Buildings.
  - Do. Scutch Mills.
  - Do. Labourers' Dwellings.

Arterial Drainage, with Improvement of Navigation and Water-power.

Harbours.

Inland Navigations.

Ormeau Bridge.

Post Roads.

LOANS AND GRANTS FOR PUBLIC WORKS.

STATEMENTS of outstanding Loans made for PUBLIC WORKS will be found in the APPENDIX; and the following is an Abstract of the funds which have from time to time been sanctioned, showing the amounts issued on account of each description of Loans, the Amounts remitted, and the Repayments on Account, to the 31st March, 1863; also the Sums issued and Repaid within the year.

SANCTIONS.			For what purpose issued.	Advances.		Remissions.	Repayments to Her Majesty's Exchequer.	
				Total to 31st March, 1863.	In the year ended 31st March, 1863.		Total to 31st March, 1863.	In the year ended 31st March, 1863.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Act 1 & 2 Wm. IV., c. 33,	744,650 0 0							
Act 6 & 7 Wm. IV., c. 108,	100,000 0 0							
Act 1 & 2 Vic., c. 88,	46,000 0 0		Public Works,	1,246,159 18 8	9,563 15 0	4,331 2 3	1,348,909 1 6	17,140 18 1
Total issued in Exchequer Bills,		890,650 0 0						
Act 6 & 7 Vic., c. 44, continued by various Acts to 24 & 25 Vic., c. 85, granting £15,000 per quarter,	1,410,000 0 0		Relief Works, 9 Vic., c. 1,	226,349 19 11	—	156,678 1 10	88,338 1 3	—
Act 9 & 10 Vic., c. 108,	145,000 0 0							
Act 10 & 11 Vic., c. 106,	370,000 0 0							
Act 12 Vic., c. 23,	200,000 0 0							
Act 11 & 12 Vic., c. 51,	138,648 15 7		Arterial Drainage,	2,075,893 17 8	—	1,187,047 0 2	822,721 6 2	76,265 7 10
Act 13 & 14 Vic., c. 31,	800,000 0 0							
		3,063,648 15 7						
Act 9 & 10 Vic., c. 107, for the Employment of the Labouring Poor,	—	4,797,648 12 1	County Relief Works,	4,597,778 2 11	—	4,294,947 18 3	302,830 4 8	—
			Labouchere Drainage,	199,870 9 2	—	—	196,594 6 2	11,365 17 10
Act 2 & 3 Vic., c. 61, for the Improvement of Shannon Navigation,	—	294,090 0 0	Shannon Navigation,	294,090 0 0	—	—	329,913 7 11	—
Act 10 Vic., c. 32, for Land Improvement,	1,500,000 0 0							
Act 12 Vic., c. 23, do.,	300,000 0 0							
Act 13 & 14 Vic., c. 31, do.,	200,000 0 0							
		2,000,000 0 0	Drainage, Farmbuildings, Labourers' dwellings, &c.,	1,687,207 4 4	61,225 17 4	—	1,255,724 19 2	94,989 10 2
Total Sanctions,	—	11,046,037 7 8		10,327,349 12 8	70,789 12 4	5,643,004 2 6	4,345,031 6 10	199,761 13 11
Deduct Advances,	—	10,327,349 12 8						
Balance available for further Advances,	—	718,687 15 0						
Viz.:—								
Public Works Loan Fund,	405,894 19 4							
Land Improvement,	312,792 15 8							

SANCTIONS FOR GRANTS.

	£	s.	d.	£	s.	d.
By Act 1 & 2 Wm. 4, c. 33, for Public Works, . .	50,000	0	0			
By Act 1 Vic., c. 21, for Public Works, . . .	50,000	0	0			
By Act 1 & 2 Vic., c. 88 (portion of £50,000), appropriated to Grants for Public Works, ...	4,000	0	0			
By Act 6 & 7 Vic., c. 44, for Public Works, . .	21,000	0	0			
				125,000	0	0
By Act 9 Vic., c. 1, in aid of Relief Works, . .	50,000	0	0			
By Act 9 & 10 Vic., c. 108, do. . . .	175,000	0	0			
				225,000	0	0
By Act 2 & 3 Vic., c. 61, in aid of the Improvement of the Shannon Navigation, ...	—			290,717	0	0
By Act 9 Vic., c. 3, for Piers and Harbours, . .	50,000	0	0			
By Act 10 & 11 Vic., c. 75, for do., . .	40,000	0	0			
				90,000	0	0
For Navigation in connexion with Drainage, Act 5 & 6 Vic., c. 89, ...	—			141,073	0	0
				871,790	0	0

PUBLIC BUILDINGS.

Public Buildings.

All the Public Buildings under the superintendence of this Department have been maintained in good order during the past year.

Model Schools.

The new Model National School at Lurgan, in the county of Armagh, has been completed and given up to the care of the Officers of the National Education Board, and that at Sligo is nearly finished. The plans for Cork Model School are now ready, and the Board intend, with their Lordships' approval, to call for tenders at an early period. A Lease has been obtained of the site for Enniskillen School, and the plans and specification are being prepared.

Coast-Guard Stations.

The new Coast-Guard Station of Morris Castle has been finished and occupied, and the following Stations are in course of erection, viz.:

Keele, . . .	Achil, Co. Mayo.	Carrickfergus, . .	Antrim.
Darby's Point, . .		Ballyhalbert, . . .	Down.
Bullsmouth, . .		Cappagh, . . .	Co. Clare.
Howth, . . .	Co. Dublin.	Rosscarberry, . .	Co. Cork.
Dalkey, ...	„	Crosshaven, . . .	„
Lough Shinny, . .	„	Additions to Roche's Point, ...	„
Additions to Sutton, .	„		

In several other cases round the coast the Lords of the Admiralty have agreed for the leasing of sites for new Stations.

Probate Courts and Registry Offices.

The new Probate Court at the Four Courts, Dublin, has been finished, and is now occupied for the dispatch of judicial business.

A District Probate Registry has been built at Armagh, and alterations are being effected to portion of the Custom House at Limerick, to accommodate the Probate Registry of that town.

A new Probate Registry is being erected at Cork.

Tenders have been invited for the erection of the new Record Depository, Four Courts, Dublin.

Hibernian Military School.

The important additions and alterations which have been in progress at the Royal Hibernian Military School, namely, the new Quarters for non-Commissioned Officers, and the additions to the Chapel, the Laundries, and the Dormitories, have been satisfactorily completed.

Public Buildings.

Queen's Colleges.

A new Building has been erected to accommodate the Anatomical Department of Belfast College, and an addition to the Demonstration Theatre and Dissecting Rooms at Galway College will be shortly undertaken. The plans have been made for the restoration of that portion of Cork College which was destroyed by fire.

Maynooth College.

Under the provisions of the Act 23 & 24 Vict., cap. 104, at the request of the Trustees of the College, and with the sanction of the Lords of the Treasury, the Board have entered into contracts for the following works, viz.:—

1. Building new Infirmary.
2. Gas factory, stores, yard, and dwelling.
3. Gas mains and fittings.
4. Gas cooking range.
5. Heating apparatus.
6. Library and Museum fittings.

The first and last are in an advanced stage, and progressing rapidly to completion. The remainder are all satisfactorily finished.

Dundrum Asylum.

The Board have obtained a contractor to undertake, on reasonable terms, the erection of the additions to Dundrum Asylum.

Coals and Firewood.

Coals and firewood have been supplied to the several Public Departments with the same satisfactory results as previously.

Land Improvement.

LAND IMPROVEMENT.

In making our Sixteenth Annual Report, relating to the operations under the Land Improvement Acts, we cannot hope to bring forward any new or striking information, having reference to the works executed or in progress. We have only to repeat what has been already so frequently expressed, that our works are continued strictly in accordance with the systematic arrangements laid down in our original books of instructions, having reference to each department; and that the landed proprietors, without exception, who have undertaken and executed works of improvement under our general superintendence, have expressed themselves as highly satisfied with the result, and admit that it has tended materially, and at a moderate cost, to increase the value of their estates, and has given a stimulus to agricultural improvement, and in many cases has been the precursor of systematic husbandry, according to the recognised rotative system.

Soon after the passing of the first Land Improvement Act, 10 Vic., c. 32, in the year 1847, when the famine of 1846 and 1847 was still desolating the land, the landed proprietors of Ireland hastened to take advantage of the power to borrow under its provisions; and in that year £72,790 was expended on works of improvement, scattered over every part of the country, and which expenditure proved highly beneficial to the destitute labouring population, and, in fact, acted as a measure of relief; notwithstanding which, nearly the whole of the works were executed in a satisfactory manner, and the undertaking proprietors, as well as the labourers, were satisfied. In like manner, during 1848, the last of the famine years, the sum of £356,160 was expended on similar works, and the same system has continued up to the present time; but as the necessity of employing the people, as a means of relief, abated, the applications for loans diminished, and the proprietors complained that, with every wish to continue such important reproductive works, owing to diminution in the number of unemployed agricultural labourers, partly through emigration and partly from abundant employment on ordinary farm labour, good hands could not be procured unless at an increase of price apparently beyond the value of the contemplated works of thorough drainage, &c.; and owing to the continuance of favourable seasons, the annual expenditure on Land Improvement Draining gradually diminished up to 1857, when it amounted only to the

Land Improvement.

sum of £27,674, and continuing with little variation up to 1860, in which year, owing to the unusual wetness of the season, and the consequent failure in the oat and potato crops, a change took place, and the small tenant-farmers who had previously declined employment on Land Improvement works, as ordinary labourers, were glad, in the spring of 1861, to undertake them; and in consequence the sum of £36,656 was issued during that year; and a similar wet season having followed in 1862, increased exertions were made by landed proprietors to provide permanently useful employment for the people; and, as will appear from the following general Table, the sum of £61,375 was issued during that year, and an increased demand continues up to the present time—the spring of the present year, 1863.

NUMBER of APPLICATIONS for LOANS, under the LAND IMPROVEMENT ACTS, received in each year since the commencement of operations in 1847 to the 31st December, 1862 (inclusive), and the AMOUNT ISSUED in each year during the same period.

	No. of Applications.	Amount Issued.
1847, June to December (inclusive),	1,354	£72,790
1848,	571	356,160
1849,	643	379,836
1850,	436	250,324
1851,	280	145,653
1852,	164	88,542
1853,	154	53,454
1854,	123	49,290
1855,	98	33,180
1856,	108	28,513
1857,	114	27,674
1858,	112	34,524
1859,	111	29,334
1860,	135	26,080
1861,	154	36,656
1862,	184	61,375

It will be seen by reference to the foregoing Table that the number of applications for loans during the years 1848, 1849, 1850, and 1851, and the amounts issued, were very considerable, especially in the commencement, when large sums were borrowed by the principal landed proprietors; that as the country gradually recovered from the depressive effects of the famine, and when, through increased agricultural exertion, aided by favourable seasons, the landed proprietors and their tenant-farmers became comparatively rich, though Land Improvement works were not forgotten, the proprietors themselves, as well as the tenant-farmers, expended considerable sums of their own money on Drainage works; and in consequence did not seek the assistance of loans under the Acts. But when the seasons changed, as they have done, especially during the last three years, all parties again looked to these Land Improvement Loans as a means of relief; and in consequence, as already stated, the demand has materially increased.

In our last Report we informed your Lordships that many proprietors of large estates, actuated by a desire to meet the pressure arising from the late wet seasons, applied for a relaxation of the rule limiting the amount of loans to any one proprietor to £5,000; and your Lordships having been pleased to consider it expedient that such restriction should be removed, a Bill was introduced, and passed through Parliament in the last Session, authorizing the making of additional loans, in excess of that limit, to the extent of £3.000.

Under this enactment several applications for additional loans have been made, some of which have been granted, and are in progress, while others are at present under consideration.

We continue to exercise due vigilance in requiring from the borrowers returns showing the expenditure of the sums issued to them, and in a great majority of cases the reports of the Inspectors on the progress of works show a satisfactory result.

Up to the 31st March, 1863, 3,856 loans have been sanctioned by your Lordships; but, as mentioned in previous Reports, during the period which has elapsed between the year 1847, when the first loans were made, and the termination of the period now reported on, considerable sums which have been so sanctioned have been cancelled by this Board, under the powers given in the Act 13 & 14 Vic., c. 31.

At the close of the financial year ending March, 1863, there remained unappropriated out of the fund of £2,000,000 voted by Parliament for the Land Improvement Service in Ireland, the sum of £216,953. The sum issued on account of works up to the 31st March, 1863, amounted to £1,687,207, of which £1,602,087 has been expended on the loans which have been completed, and £85,120 has been issued on loans in progress, and those which have not been finally closed.

Land Improvement.

These totals comprehend 262 loans, amounting to a sum of £91,610, which have been sanctioned to proprietors for the erection of farm buildings, and 27 loans, amounting to £14,350, for the erection of labourers' dwellings, particulars respecting which we furnish under their respective heads.

The following is a tabular statement, according to districts and counties, of the amount of applications for loans, and the amounts issued, up to the 31st March, 1863:—

TOTAL AMOUNTS of APPLICATIONS and AMOUNTS ISSUED.

Name of County.	No. of Applications.	Amount Applied for.			Amount Issued.			Total No. of Applications.	Total Amount Applied for.			Total Amount Issued.		
		£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
NORTHERN DISTRICT.														
Antrim,	102	204,822	17	6	78,748	0	0							
Londonderry,	81	118,415	6	2	33,338	0	0							
Donegal,	177	204,934	8	4	87,091	0	0							
Fermanagh,	80	120,355	16	11	35,835	0	0							
Tyrone,	135	132,380	19	8	48,290	0	0							
Armagh,	47	45,645	12	6	11,858	0	0							
Down,	39	49,021	8	0	22,389	0	0							
								661	875,576	9	1	317,549	0	0
MIDLAND AND EASTERN.														
Cavan,	78	60,685	15	8	17,991	0	0							
Monaghan,	62	79,483	12	3	22,629	0	0							
Longford,	83	47,457	11	0	22,576	0	0							
Louth,	50	66,576	15	7	21,425	0	0							
Meath,	108	123,621	19	9	48,910	0	0							
Westmeath,	82	60,215	11	7	24,265	0	0							
Dublin,	89	53,419	10	2	22,157	0	0							
Kildare,	106	60,565	17	11	27,508	0	0							
King's,	98	57,286	7	7	20,223	0	0							
Queen's,	166	162,179	8	5	54,630	0	0							
Wicklow,	107	92,923	4	7	39,896	0	0							
Carlow,	124	125,565	11	6	55,079	0	0							
Kilkenny,	121	127,046	14	2	44,091	0	0							
Wexford,	169	177,603	17	0	68,822	0	0							
								1,443	1,294,631	17	2	490,202	0	0
WESTERN.														
Sligo,	103	125,860	0	11	41,302	0	0							
Leitrim,	103	113,149	17	9	36,705	0	0							
Mayo,	239	334,398	10	8	97,534	0	0							
Roscommon,	176	152,604	19	3	70,190	0	0							
Galway,	374	356,196	19	9	109,935	0	0							
Clare,	163	168,305	4	1	47,286	0	0							
								1,158	1,250,515	12	5	402,952	0	0
SOUTHERN.														
Limerick,	339	315,585	15	8	131,694	0	0							
Tipperary,	284	177,923	17	0	81,132	0	0							
Waterford,	88	87,124	0	9	32,550	0	0							
Cork,	574	392,100	16	6	126,219	0	0							
Kerry,	256	478,621	7	4	104,909	0	0							
								1,541	1,451,355	17	3	476,504	0	0
					Total,			4,803	4,872,079	15	11	1,687,207	0	0

THOROUGH DRAINAGE.

The reports of our Inspectors still bear testimony to the beneficial results of the operations carried out under loans for the improvement of land by draining, fencing, &c., and to the general appreciation of the proprietors and occupiers of land.

The number of acres that have been thorough-drained under the Land Improvement Act from the commencement up to the 31st March in this year amounts to 207,460 acres, which has been effected at an average cost of £4 19*s*. per acre. Of this quantity, 7,257 acres have been drained during the period from 1st April, 1862, to 31st March, 1863. A considerable portion of the land drained has been subsoiled.

In the year 1858 the number of acres drained was 6,300; in 1859, 3,300; in 1860, 4,500; from 1st January, 1861, to 31st March, 1862, 6,503; and from 1st April, 1862, to 31st March, 1863, 7,257.

Farm Buildings.

For the erection of farm buildings, 262 loans, amounting to a sum of £91,610, have been sanctioned to proprietors, of which 213 loans, amounting to £73,310, have been completed in the undermentioned counties:—

Loans for Farm Buildings which have been closed.

Name of County.	No. of Loans.	Amount sanctioned.	Total Amount issued.	Name of County.	No. of Loans.	Amount sanctioned.	Total Amount issued.
		£	£			£	£
Antrim,	4	1,050	1,050	Louth,	3	1,100	1,100
Carlow,	5	1,550	1,550	Londonderry,	4	1,400	1,400
Cavan,	4	1,200	1,200	Mayo,	16	6,700	5,840
Cork,	27	8,700	8,400	Meath,	4	1,700	1,700
Clare,	4	1,450	1,450	Monaghan,	1	300	300
Donegal,	5	1,050	1,050	Queen's,	5	2,150	2,050
Down,	3	1,000	1,000	Roscommon,	16	5,400	5,130
Dublin,	6	2,400	2,400	Sligo,	4	2,500	2,140
Fermanagh,	1	100	100	Tipperary,	20	7,350	6,290
Galway,	17	4,700	4,300	Tyrone,	3	950	950
Kerry,	10	3,460	2,750	Waterford,	1	200	200
Kildare,	12	3,200	3,180	Westmeath,	5	2,450	1,970
Kilkenny,	4	100	100	Wexford,	4	1,350	1,350
King's,	2	450	450	Wicklow,	3	1,650	1,500
Leitrim,	1	300	300				
Limerick,	15	6,400	6,000				
Longford,	4	1,000	1,000	Totals,	213	73,310	68,200

Of the remaining 49 loans for farm buildings which have been sanctioned, 20, amounting to £7,100, have not been proceeded with, and therefore do not appear in the following table of

Uncompleted Loans for Farm Buildings.

County.	Applicant.	Amount sanctioned.			Amount issued.		
		£	s.	d.	£	s.	d.
Armagh,	Ralph S. O'Bre,	200	0	0	40	0	0
Cork,	Benjamin Leader,	300	0	0	300	0	0
„	Rowland Campion,	300	0	0	60	0	0
Fermanagh,	Marchioness of Ely,	650	0	0	520	0	0
Galway,	Peter Blake,	350	0	0	140	0	0
„	John T. Lopdell,	250	0	0	250	0	0
„	Messrs. D'Arcy,	450	0	0	180	0	0
Kerry,	The Knight of Kerry,	300	0	0	60	0	0
„	Guardians of Robert A. Hickson,	200	0	0	40	0	0
Limerick,	J. J. Sullivan,	200	0	0	200	0	0
„	George Vandeleur,	600	0	0	240	0	0
„	John B. Hewson,	350	0	0	350	0	0
„	Earl of Dunraven,	700	0	0	420	0	0
„	„	400	0	0	240	0	0
„	„	250	0	0	150	0	0
„	„	350	0	0	210	0	0
„	Charles Conyers,	150	0	0	150	0	0
Longford,	Earl of Longford,	400	0	0	80	0	0
Mayo,	H. W. Faussett,	100	0	0	20	0	0
Sligo,	Charles Tottenham,	200	0	0	40	0	0
„	F. A. Knox Gore,	400	0	0	400	0	0
Tipperary,	R. W. White,	200	0	0	200	0	0
„	John Trant,	1,000	0	0	1,000	0	0
Tyrone,	George V. Stewart,	500	0	0	400	0	0
„	Thomas S. Irwin,	200	0	0	200	0	0
„	Marquis of Abercorn,	1,000	0	0	200	0	0
Westmeath,	William Magill,	250	0	0	150	0	0
Wexford,	Harry Alcock,	450	0	0	90	0	0
Wicklow,	William Fox,	500	0	0	300	0	0
		11,200	0	0	6,630	0	0

Land Improvement.

Labourers' Dwellings.

The Act 23 Vic., c. 19, authorizing us to advance money for the erection of dwellings for the labouring classes, appears to obtain an increased amount of appreciation as its provisions are becoming understood; and landed proprietors evince much anxiety to avail themselves of its advantages. We have received, since the passing of the Act, 47 applications; and 27 loans, amounting to £14,350, have been sanctioned by your Lordships.

The following Schedule shows the Loans for Labourers' Dwellings in progress:—

Loans for Labourers' Dwellings in progress.

Applicant.	County.	Probable No. of Cottages.	Amount applied for.	Amount sanctioned.	No. of Instalments issued.	Amount issued.	Date of last issue.
			£	£		£	
Viscount Lifford,	Donegal,	10	500	500	1	100	11th Oct., 1861.
St. John T. Blacker,	Kerry,	8	400	400	3	240	24th March, 1863.
John Hurly,	„	4	242	200	1	40	30th Oct., 1862.
The Earl of Howth,	Dublin,	17	1,000	1,000	1	200	29th Jan., 1862.
George Le Hunte,	Wexford,	4	200	200	2	80	1st Nov., 1862.
The Ven. F. Goold,	Limerick,	5	300	300	4	240	21st Feb., 1863.
The Marquis of Londonderry,	Down,	16	960	950	1	190	15th April, 1862.
Sir George C. Colthurst,	Cork,	6	400	350	2	140	29th May, 1862.
Ditto,	„	14	715	550	1	40	9th March, 1863.
The Earl of Longford,	Westmeath,	20	1,000	1,000	1	200	6th June, 1862.
William E. Smyth,	„	5	200	200	1	40	16th Aug., 1862.
Arthur Kavanagh,	Carlow,	18	1,000	1,000	4	800	28th March, 1863.
Philip T. Newton,	„	16	805	800	1	160	1st July, 1862.
D. W. P. Beresford,	„	18	1,000	1,000	4	800	7th Nov., 1862.
A. A. Gledstanes,	Tyrone,	4	200	200	1	40	16th Aug., 1862.
The Marchioness of Ely,	Fermanagh,	5	300	300	5	300	25th March, 1863.
Philip O'Reilly,	Longford,	4	200	200	1	40	9th March, 1863.
John P. Fitzgerald,	Waterford,	6	350	350	1	70	24th March, 1863.
The Right Hon. J. Wynne,	Sligo,	16	900	900	1	180	27th June, 1862.
			10,672	10,400	36	3,900	

Following the arrangements heretofore adopted, we shall now introduce extracts from the reports received from several of the Inspectors of Drainage, who have been engaged occasionally examining the works of thorough drainage, during the year 1862:—

Northern District.

We shall commence with this district, in which a sum of £11,660 has been issued since the 31st March, 1862, in the following proportions:—

Antrim, £1,570; Londonderry, £1,050; Fermanagh, £4,170; Tyrone, £3,580; Armagh, £120; Down, £1,170.

Northern, Dublin, and other Districts. Mr. Wm. F. Irwin, Inspector of Drainage.

Mr. William F. Irwin, Inspector of Drainage for the Board, including the counties in the neighbourhood of Dublin, and occasionally in remote districts, both north and south, reports that the working of the Landed Property Improvement Act in Ireland within the last twelve months has confirmed him in his opinion of the great benefits which it has conferred—not only as regards works executed under it, but the example it affords to the neighbourhood; the benefits to be derived for executing work according to a regular system, as also inducing private parties to expend money in carrying out similar improvements: and he observes, that many who executed works during the last fourteen years, are now carrying on works from private sources as well as from loans. As examples of the kind, he mentions Major Scott and Mr. Osborne in County Londonderry. Mr. King, who manages for Major Scott, informed him that all the tenants whose lands had been improved, who are charged by increased rents for the improvements, are well able to pay their rents and are in comfortable circumstances, while those whose lands had not been so treated are unable to pay their rents. Mr. Osborne farms himself nearly all the land which he has improved, some, which originally was not worth more than two shillings and six pence, would now let for thirty shillings an acre. In the County Antrim, Major Magenis has executed works, chiefly drainage, at the request of his tenants, who willingly pay the interest of the money; and Captain Ferguson

Land Improvement.

has executed extensive works of drainage near Rasharkin, also in the County Londonderry. Lord Massereene has executed extensive works on lands in his own hands; and also Mr. Greg, on lands in the hands of tenants.

The deep system of draining is now almost universally adopted, and he never met an instance of any person who had adopted drains 4 feet in depth who returned to the Deanston system of drains, 2 feet 6 inches in depth.

Counties of Fermanagh, Cavan, and Leitrim, &c. Mr. William P. Prendergast, Inspector of Drainage.

Mr. William P. Prendergast, Inspector of Drainage for the Counties of Fermanagh, Cavan, Leitrim, and portions of the adjoining districts, reports that the principal works in progress in Fermanagh are on the estates of the Marquis of Ely, Mr. Henry D'Arcy Irvine, Captain Mervyn Archdall, M.P.; Mr. Edward Archdall, Sir James Emerson Tennent, and Captain J. P. M'Clintock, in Tyrone; in Cavan, on those of Sir John Young, the Marquis of Headfort, the Rev. C. Waring, the Rev. S. Roberts; in Leitrim, on those of Major Ormsby Gore, M.P., Mr. Hugh O'Beirne, Mr. W. Percy Jones, the Right Hon. John Wynne, the Rev. F. Fitzpatrick, and Mr. F. N. Cullen; and Mr. Wynne, with a second loan, in Sligo.

The greater number of these gentlemen have had, for many years, considerable experience in drainage and land improvement; consequently, their continuance in the same kind of work and expenditure shows that the results have been satisfactory. The applications for new loans have not been very numerous during the year (the greater number of the resident landowners in all these counties having previously obtained loans and improved the land in their own occupation, or in that of such tenants as they thought it desirable to encourage); but several have notified their intention of applying to the Commissioners for new loans, with the special object of providing remunerative work for the labouring classes in consequence of the deficiencies of the last harvest.

The loans above alluded to have been of great service to the people, who were in serious want of employment and ready money payment, which were otherwise difficult to obtain.

In Fermanagh, the works on the Marquis of Ely's estate have progressed admirably, and the agent, Mr. Maurice Maude, mentions that he is well satisfied with the results of the expenditure, and that some clay land, near Enniskillen, has been improved, in his opinion, ten shillings an acre, owing to the thorough drainage; and some meadows, on which crops had formerly been carried away by floods, have been so improved and secured by large open main drains, that tenants are now enabled to save their crops without apprehending injury.

On the Marquis of Ely's estate advantage has been taken of all the Acts, and of all the different modes of improving property sanctioned under their provisions, viz.:—thorough drainage, main open drainage, new farm roads, clearing away old fences, rearranging fields, building new farm offices and labourers' cottages; so that this estate offers a satisfactory instance to quote of the various kinds of improvements being carried out simultaneously.

The thorough drainage on Captain G. P. M'Clintock's property, at Seskinore, has been admirably executed, and extensive works on the long-neglected property of Tempo have been undertaken by Sir J. Emerson Tennent, two small lakes having been lowered, a leading river-course through the valley straightened and made secure against floods, the land newly fenced, cleared, and thorough drained, and employment afforded to a great number of labourers who would otherwise have been destitute or in the poorhouse.

The last three wet seasons have caused rushes to appear in clay lands, in places where they were not before seen, even on well-drained fields; but so much has the knowledge of drainage spread through the country, that whereas in former years the reappearance of rushes would have deterred farmers from any further expenditure on such work, it has no such effect now, as the same men still continue to drain, stating that they know it is only the unusual wetness of the seasons which prevents their reaping the full benefit of their work.

The gradual increase in the use of tiles as the best material for discharging water in covered drains, is worthy of special remark. On the first introduction of tiles in this part of Ireland, about fifteen years ago, they were so little known or understood that even those who tried them by way of experiment had no confidence in the durability of the drainage; but latterly the demand has been so large, that the tileries now in operation cannot supply the demand; and Lord Enniskillen finds it necessary to add to his tilery works at Florencecourt, and Mr. H. D'Arcy Irvine has set up a new tile work in the same county, and has made arrangements with the contractor to make draining-tiles for public sale.

The cost of thorough drainage has increased everywhere; but it is still much lower in Ireland than in Scotland. Practical agriculturists still approve of the depth of 4 feet as a general rule, but in retentive clay-soils reduce the distance between the drains to 25 or 30 feet: and perhaps the average cost may be quoted at about £5 per statute acre, while it is well known that as much as £6 10s. per acre is frequently expended in the south of Scotland, and found to be a good investment.

Land Improvement.

Midland and Eastern District.

In this district there has been issued, since 31st March, 1862, £19,455, in the following proportions:—

Cavan, £630; Monaghan, £240; Longford, £610; Louth, £640; Meath, £2,290; Westmeath, £1,160; Dublin, £2,010; Kildare, £890; King's, £60; Queen's, £3,675; Wicklow, £1,240; Carlow, £3,690; Kilkenny, £160; and Wexford, £2,160.

County of Wexford. Mr. Henry Newton, Inspector of Drainage.

Mr. Henry Newton, Inspector of Drainage for the county of Wexford, reports that the operations during the year 1862, under the Landed Property Improvement Acts, in the county of Wexford, differ in no respect from those reported on by him in former years. He made another inspection of Mr. Francis Bruen's works, referred to in his last Report. The loan not being sufficient, a further advance has been applied for, to complete the improvements found necessary during their progress.

The Messrs. Purdon have expended the whole of their loan in clearing a part of Killoughram Forest of roots and stones, as well as subsoiling, and are so satisfied with the increased value of the property reclaimed, that they have applied for an additional loan of £1,500, to be expended in similar improvements.

In the barony of Bantry, Mr. Alcock, a most energetic improver, is converting a large tract of wet rocky ground into a profitable farm, by levelling a number of useless fences, erecting new ones, facing them with the stones cleared from the lands, and thorough draining. More than three instalments of Lord Monck's second loan have been expended on thorough drains and other improvements of his land in this barony. He has forwarded to the office favourable reports of the farm buildings erected by Mr. W. James Wallace in the baronies of Ballaghkeen and Scarawalsh.

The thorough draining executed by Mr. Greene on Newcastle, the property in the barony of Shelmaliere, East, is among the best that has been effected in the County Wexford, and the result has far exceeded the owner's expectations.

Counties of Carlow, Queen's, and Waterford. Mr. Joseph Fishbourne, Inspector of Drainage.

Mr. Joseph Fishbourne, Inspector of Drainage for the Counties of Carlow, Queen's, and part of Waterford, reports that within the year 1862 he inspected and reported on five new loans; and has also reported on loans previously sanctioned, which have been completed. He has also made many inspections of works in progress throughout Carlow and Queen's Counties, under the provisions of the Land Improvement Act. In every case, without exception, all parties interested are much gratified by the advantages they have derived from the works.

Proprietors who had recently expended loans, have obtained further loans. Many tenant farmers have urged their landlords to execute works on their holdings, and offered to pay the full amount of the expenditure. There is no difficulty in obtaining labourers, if wages proportionate to the increased value of skilled labour be offered.

The erection of labourers' dwellings has not been extensively carried on in this district. Captain D. W. P. Beresford has within this year erected sixteen remarkably neat, comfortable cottages in the village of Fenagh; they have been well executed, and are a good example for other proprietors to follow.

Western District.

In this district, comprehending the Province of Connaught, with the County of Clare, the sum of £14,910 has been issued as follows:—

Sligo, £2,640; Leitrim, £1,900; Mayo, £620; Roscommon, £5,140; Galway, £3,990; and Clare, £620.

North-western Districts. Mr. Richard Irwin, Inspector of Drainage.

Mr. Richard Irwin, Inspector of Drainage for the County of Roscommon and the adjoining districts of the Counties of Sligo and Mayo, reports that during the last six months of the year just past, the difficulty so much complained of in three preceding years, of securing a sufficient number of labourers for works of land improvement, has entirely ceased, and at the present time (January, 1863), the difficulty is not to procure labourers, but to find employment for the multitudes who are anxiously seeking for it. So late as twelve months since, apprehensions were entertained that the available supply of labour would be scarcely sufficient to meet the demand for the ordinary spring tillage works; but now numbers of small farmers are seeking to be employed as labourers; and

most of these, if they can obtain anything like steady employment, will probably give up all their time to it, except for short periods in spring and harvest, when their own crops will require their attention. This was the course taken by the small landholders for several years succeeding the famine of 1846–7 ; and, in consequence, during the first years of the working of the Land Improvement Acts, there was no scarcity of available labour ; but on the contrary, rather a redundancy in those parts of the districts in which loans were not applied for. Subsequently, however, the small farmers gradually withdrew their services from the labour market, notwithstanding the great improvement which was taking place in the rates of wages. Even in 1858–59–60, years of the most pressing demand for labourers, the small landholders, now so anxious for employment, did not seem willing to avail themselves of the greatly increased remuneration offered ; but the failure of the crops during the last three years, particularly in 1862, when oats as well as potatoes failed, appears to have induced them to return to the system which prevailed from 1847 to 1855. If we allow for the serious diminution which has taken place in the rural population, by emigration or otherwise, in the intervening years, we shall probably find the numbers now applying for employment proportionably equal to those similarly applying in the former years ; and now, as no objections are made to task-work, all who succeed in obtaining employment are endeavouring to retain it by diligence and attention. Another point of similarity between the present time and the years immediately succeeding the famine is, that the undue and extravagant demand for *land on any terms*, has in a great measure disappeared. Many of the small farmers are now quite ready to admit that employment at reasonable wages is much better than total dependence on tillage farming, as managed (or rather mismanaged) by the great majority of the small landholders of this district.

As already mentioned, the year just closed has been the third in succession of three unfavourable years, during which there has been a serious diminution in the wealth of this as well as of other rural districts. If we commence with 1860, we shall find that in the cold and damp spring months of that year, a great number of cattle were destroyed from want of provender, occasioned by the deficiency of the hay crop of the preceding year; and that in consequence of continued unfavourable weather in the succeeding summer and autumn, every description of crop was below average, both in quantity and quality.

The unceasing wetness of 1861 rendered the crops of that year (particularly the potato crop, which in very many places was a total failure), even less satisfactory than those of 1860 ; and the difficulty, or rather impossibility of preparing turf for fuel, added very severely to the sufferings and privations during the cold and wet weather of the ensuing winter and spring.

The year just passed (1862) has been quite as unfavourable as either of the preceding years. Potatoes, although of rather better quality, were more deficient in point of quantity ; and from the effects of continued rain, and want of summer heat, oats—the only corn crop extensively sown in the district—produced scarcely one-third of an average return, thus causing severe distress and embarrassment among the already impoverished small farmers, the majority of whom depend almost entirely on this crop for meeting their principal engagements. Nor have the more extensive and wealthy landholders escaped the general disaster, as sheep, in which there had been already some losses, caused by the wet summers of 1860 and 1861, are at this time dying by thousands, from disease contracted during the damp and cold weather of the last five months of 1862.

The inevitable result of three such years is distress among all classes. Small farmers and labourers, when they cannot find employment, are suffering from actual want of food ; the more extensive farmers have in many cases had their means reduced by heavy losses in live stock ; and the revenues of landed proprietors are reduced by non-payment or unavoidable remissions of rent, and also in many cases by the necessity of supplying assistance in seed, corn, or money, to their distressed tenants. In a word, this district would now be in as destitute a condition as in the famine time of 1846–7, were it not for this circumstance, namely, the abundance, good quality, and comparative cheapness of imported food. But the serious question is sometimes asked, " Whence comes the money by which the imported food is purchased ?" Though difficult to give a satisfactory reply, one unfortunate result has followed, which is—that the live stock of the small farmers has been for some time steadily decreasing, and that at present very few cattle remain in their possession, the rest having been disposed of to enable them to purchase food. This is a serious calamity, as a farmer without cattle has not the means of providing manure, without which his land cannot be maintained in a productive and profitable state.

Another result of the three unfavourable years is, that while ordinary trade is extremely depressed or entirely stagnant in the various towns of the district, dealers in Indian meal are doing an extensive business.

Land Improvement.

The works of Land Improvement completed during the first six months of 1862, were probably about equal in extent and amount to those of the corresponding six months of the two preceding years; but, during the remaining half-year, there was a considerable increase, several new loans having been granted and immediately put in progress, thus affording a considerable amount of the very best sort of relief to numbers who, without such assistance, would have been quickly reduced to a state of destitution. It is satisfactory to be enabled to state that the loans which produced these excellent results—particularly those granted to Mr. T. G. Wills Sandford, Mr. H. S. Pakenham Mahon, Mr. Christopher French, and Mr. John Murphy, in Roscommon; and Colonel F. A. Knox Gore, Colonel Fitzstephen French, M.P., and Mr. Stephen Woulfe Flanagan, in Sligo—have been expended in the most judicious and perfect manner, and have even already largely increased the value of the properties for which they were allocated. Of the several other loans already referred to in former reports, the whole (or nearly the whole) are now closed, and in every case he has been assured, both by the proprietors and the occupiers, that the results have been perfectly satisfactory.

County of Galway. Mr. Saml. U. Roberts, Inspector of Drainage.

Mr. Samuel U. Roberts, Inspector of Drainage for the Northern division of the County of Galway, reports:—

Mr. Lopdell, of Raheen, Athenry, has built a small range of farm-offices. This work has been completed in a very workmanlike and creditable manner.

Mr. Blake, of Crumlin, and Mr. Darcy, of Rockhill, are now building farm-offices of considerable extent, and the progress made with these works has been satisfactory.

The most important drainage work executed in this district is that which has been carried out by Mr. Blakeney, of Abbert, in the deepening and improvement of the Monivea river, which intersects his property for a considerable extent. This work has not only been executed in a skilful and creditable manner, but it has been attended with perfect success in the drainage of the adjoining lands, which had to a great extent been subject to most destructive flooding. In addition to the improvement of the main river, all the minor drains in connexion with it have been opened up and the low lands have been judiciously surface-drained. Mr. Blakeney has also executed a work of very remunerative character on his property at Castle Blakeney, where, by the improvement of the Castle Blakeney river, a large tract of low land has been relieved from constant flooding and saturation, and he is now preparing to thorough-drain it.

Mr. Bagot, of Ballytinin, has executed some very judiciously laid-out works at Ballytinin, in the clearing of land of brushwood and rocks, and in main and thorough drainage. Works of drainage and enclosure have also been executed by Mr. A. W. Blake, at Furbough; Mr. C. O'Farrell, of Dalystown; Mrs. Blake, of Dartfield; Mr. Gunning, of Kilroe; and Mr. Lewen, of Cloghans.

He cannot speak too favourably of the benefit which has resulted, not only in the improvement of the land in all the cases he has referred to, but also in the manner in which the works have been executed, and the general spirit of improvement which the judicious execution of such work has introduced into the district. Similar works, not only in the erection of farm-offices upon the same plans, but also in the drainage and enclosure of lands, have been carried out by tenants on their own holdings, who before had no such example to guide them.

The works have also been the means of affording considerable employment during a period of great distress.

Southern District.

In this district the sum of £15,200 has been issued, as follows:—

Limerick, £5,780; Tipperary, £840; Cork, 3,740; Waterford, 720; Kerry, 4,120.

County of Tipperary. Mr. J. Jocelyn Poe, Inspector of Drainage.

Mr. James Jocelyn Poe, Inspector of Drainage for the County of Tipperary, reports, that the proceedings under this Act have rather increased during the past year in the County of Tipperary, as compared with previous years.

Four applications for loans have been made by proprietors or parties where no work had been previously undertaken.

It is quite needless to express the universal acknowledgment of the benefits conferred on all classes by this Act.

During the past year the employment afforded in the execution of the new works has been of much benefit to the labouring class, while the proprietors are reaping the advantage of the labour of former years.

At Mr. John Carden's drainage works, as many as 300 men were at work during several weeks of the past spring, and just now, a large number are employed on the estates of

Messrs. Waller, Poe, and Hanagan, all at thorough drainage or works, consequent on it. Some arterial drainage on a small scale has been also effected in the Barony of Upper Ormond, by the co-operation of the proprietors of the flooded lands between Nenagh and Borrisoleigh, to their very great benefit.

Land Improvement

Mr. John Cox, Inspector of Drainage for the County of Limerick and Northern division of the County of Kerry, reports that, between the periods January 1st, 1862 and December 31st, it became his duty to make thirty-two formal inspections and reports on the progress of works previously sanctioned; ten of these were farm-building cases, and three, labourers' dwellings—the aggregate of certified bills amounting nearly to £6,500; the proprietors being, viz.:—The Earl of Dunraven, Lord Monteagle, the Hon. John Massy, Archdeacon Goold, Captain G. M. Dawson, Captain G. Vandeleur, Captain T. Bateson, Hugh Massy, Edward T. Massy, Robert Maxwell, Charles Conyers, John C. Delmege, Francis B. Walker, Stephen E. Collis, St. John T. Blacker, Francis Drew, William Sullivan, Robert Ferguson, Russell O'Shaughnessy, J. B. Hewson, Esquires, Rev. Richard Moore, and Mrs. G. Studdert. In all the above cases it is gratifying to be able to state, that the works were well executed, and that great satisfaction was expressed by the several parties interested in the success of the undertakings.

County of Limerick. Mr. John Cox, Inspector of Drainage.

During the above interval, preliminary reports, plans, &c., were prepared for twenty new applications for loans, amounting in all to £9,200, the proprietors' cases being respectively, Lord Massy, the Hon. John Massy, Captain T. Boyse, Hugh Massy, Edward T. Massy, Charles Conyers, Meade C. Dennis, T. S. Dennis, Gerard O'Callaghan, Dudley O'Grady, Gerald Blennerhassett, Richard Daly, T. D. Evans, R. C. Langford, John S. Dwyer, Edward White, and Stephen D. Biggs, Esquires; and in most of the cases allocations have been made by the Board, and the Treasury sanctions obtained.

The unfortunate effects of three consecutive wet seasons, and consequent deficient harvests, accompanied by severe suffering amongst the small farmers and labourers, have at length aroused many proprietors to take fresh interest in the drainage of their lands; and it appears surprising that, with the facilities afforded by the Land Improvement Act, now so long tested and so universally popular, there should remain at the present time so great an extent of land almost utterly neglected and unproductive in the County Limerick and the adjoining counties.

The foregoing extracts from the principal Reports we have received from several of the Inspectors of Drainage, show the progress that is being made in the several classes of work authorized by the Land Improvement Acts; and we beg specially to refer to the interesting information contained in the Report of Mr. Richard Irwin relative to the present state of the tenant-farmers of his District, holding small farms, varying, say, from ten to twenty acres of land, consequent on the deficiency of the oat and potato crops during the years 1860, 1861, and 1862.

ARTERIAL DRAINAGE,

Arterial Drainage.

With Improvements of Navigation and Water-power, under the Acts 5 & 6 Vict., cap. 89; 8 & 9 Vict., cap. 69; 9 Vict., cap. 4; 10 & 11 Vict., cap. 79; 16 & 17 Vict., cap. 130; 18 & 19 Vict., cap. 110; 19 & 20 Vict., cap. 62; 20 & 21 Vict., cap. 23; and 21 & 22 Vict., cap. 41.

The Board's duties in connexion with the works of Arterial Drainage, continue, as during the previous year, to be confined to determining, on the application of proprietors, the amount of increased rent to be paid by tenants holding under leases in respect of the benefit derived by them from improvements in their holdings, resulting from the Drainage operations, and to giving information, assistance, and advice to the Trustees of Districts, on such points connected with their trusts as they might request, and which we have felt it within our province to give—all executive operations having, as stated in the previous year's Report, been brought to a close.

No change has taken place in regard to the Board's responsibility in respect of the Clonakilty Slob-lands; and as regards the Shanagolden District, the final adjustment of the accounts in reference to the general expenditure under Arterial Drainage alone remains to be disposed of.

The whole expenditure charged against the different undertakings commenced under the Arterial Drainage Acts, including £70,201 for works chargeable to counties, amounted at the end of March, 1863, to £2,382,026; and the repayments in respect thereof, amounted to £614,062.

Harbours.

HARBOURS.

Kingstown Harbour.

During the past year the works of the Harbour, Piers, Breakwaters, and Jetties, and all buildings connected with it, have been maintained in an efficient state of repair. The Harbour has also been cleared of numerous portions of wrecks, sunk in the storms of former years, and several large boulders, some of them within the limits of the berths of the new Mail Steam Packets, have been removed.

The old mooring buoys and ground chains and clumps (three in number) for vessels of deep draft of water, have been replaced by Mitchell's screw moorings, which promise to afford great advantages. The storm wall on the Eastern Pier has been completed, and the finishing of the parapets and road surfaces of both the Eastern and Western Piers has been continued.

The following is a return of the Vessels that have used the Harbour during the last year—Mail and Passenger Steamers and Yacht Club Vessels excepted :—

	Number.	Tonnage.
To and from the port of Dublin, waiting wind or tide, sailing vessels,	578	138,022
To and from the port of Dublin, waiting wind or tide, steamers,	38	12,151
From English, Irish, Scotch, and Foreign ports, to Irish ports,	235	17,225
From English, Scotch, and Foreign ports, to English and Scotch ports,	175	19,555
From Irish ports to English, Scotch, and Foreign ports,	162	10,553
From English and Scotch ports to Foreign ports,	57	8,437
For orders,	18	3,889
To Kingstown,	363	31,703
Total,	1,626	241,535
In the previous year the numbers were	1,442	206,274

Howth Harbour.

The work here has been confined to repairing breaches caused by storms in the slope of the eastern pier, and in restoring and securing the paving around the lighthouse, which had been disturbed by the same causes. The road surfaces of the piers and approaches, and works in general, have also been maintained in good order.

Dunmore East.

All the works and appurtenances of the Harbour have been kept in a good and efficient state of repair. The Beacon at the Harbour Entrance, which had been injured and partially overturned by the collision of a fishing vessel, has been almost entirely rebuilt.

Donaghadee.

The work of deepening and improving this Harbour, including the somewhat difficult task of removing a mass of rock protruding across the Harbour mouth from the base of the North Pier head, has been brought to completion during the past year, at a cost somewhat under the amount of the estimate. The required depth of water has been provided, and the Harbour is now fit and ready for the accommodation of the class of vessels for which the improvements were calculated.—*See Appendix C.*

Inland Navigations.

INLAND NAVIGATIONS.

Shannon Navigation.

The works throughout have been maintained in excellent order, and but little beyond the ordinary outlay for repairs has been incurred, notwithstanding the continuance of the heavy floods during the past season.

Additional facilities for trade have been given by the lengthening of the Annabeg Lock on the Canal between Limerick and Killaloe, and the navigation has also been materially improved by the partial removal of the shoal in the Weir Basin at Killaloe—an operation which will be continued—and deepening of shoals on the upper division of the River at Curreen Point, Lough Ree.—*See Appendix C.*

River Maigue Navigation.

Inland Navigation

The works are all in a safe and satisfactory state of repair.—*See Appendix C.*

Tyrone Navigation—Coal Island Canal.

Some additional expense has been incurred during the past year in clearing a portion of the Canal of an accumulation of silt, and also in taking measures for securing the banks of the Canal where symptoms of weakness had become apparent. The works, with the exception of that part where the weakness occurs, and which is in process of being secured, are in good order and repair.

Boyne Navigation.

The works of this navigation have been maintained in a state of efficient repair.

ORMEAU BRIDGE.

Ormeau Bridge.

The building of this bridge connecting the counties of Antrim and Down over the River Lagan, near Belfast, has been undertaken by this Board, in substitution of the old bridge which had fallen into a state of decay, under the Act 4 & 5 William IV., cap. 61 ; the funds being provided by this Board, with the Treasury sanction, under the Act 2 & 3 Vic., cap. 50.

The bridge is a fine structure of four arches of forty-five feet span each, designed by Messrs. Lanyon and Smyth, the Surveyors of the counties named, and contracted for by Messrs. O'Connor & Co., at a sum of £15,006 6*s.*

It was commenced in January, 1861, and is now all but completed.

POST ROADS.

Post Roads

Act 6 and 7 Wm. IV., cap. 116.

On the application of the Postmaster-General under the 61st section of the above Act, repairs have been executed, during the past year, on post roads, situated in the following counties :—

Cork.	Kerry.	Waterford.
Donegal.	Leitrim.	Wicklow.
Fermanagh.	Roscommon.	

These repairs have been executed under the superintendence of the respective County Surveyors, at a cost of £633 6*s.* 8*d.*, repayable by Grand Jury Presentment at subsequent Assizes.

We have the honour to be,
Your Lordships' obedient servants,

(Signed) RICHARD GRIFFITH.
JOHN RADCLIFF.
J. G. M'KERLIE.

EDWARD HORNSBY, *Secretary.*

Office of Public Works, Dublin,
30th May, 1863.

APPENDIX A.

LOANS AND GRANTS.

ACCOUNTS.

(A.)—Abstract of the Accounts of the Commissioners of Public Works in Ireland, showing the Total of

Reference to Account.	Page.	Heads of Account.	Balances on 31st March, 1862.	Received.
			£ s. d.	£ s. d.
A 1	24	Loans, Advances, and Repayments, viz.:— Loans, 57 Geo. 3, c. 34, ... ; „ 1 & 2 Wm. IV., c. 33, ... ; „ 6 & 7 Vic., c. 44, ... ; Arterial Drainage, &c., ... ; Labouchere Drainage, ... ; Land Improvement, ...	1,018 13 0	274,721 4 11
A 2	26	River Drainage Works, 5 & 6 Vic., c. 89, &c., ...	—	229 14 11
A 3	26	Land Improvement Preliminaries, 10 Vic., c. 32, ...	162 10 11	1,555 1 4
A 4	28	Parliamentary Votes and Grants, viz.:— 1. Public Buildings, including National Education Buildings, Phœnix Park, &c., ... ; 2. Harbours—Howth, Donaghadee, and Dunmore, . . ; 3. Kingstown Harbour, ... ; 4. New Record Buildings, ... ; 5. Salaries and Incidents of Office, and Fisheries, . . . ; 6. Convict Prisons, ... ; 7. Central Criminal Lunatic Asylum, Dundrum, . . . ; 8. Four Courts (Dublin) Extension, ... ; 9. House of Industry Hospitals, ...	4,923 2 4	135,100 13 11
A 5	34	Miscellaneous Services, viz.:— 1. Maintenance of Post Roads, ... ; 2. Receivers' Accounts for Loans, ... ; 3. Inland Navigations:—Shannon, ... ; „ Boyne, ... ; „ Tyrone, &c., ... ; 4. Metropolitan Police Buildings, ... ; 5. Wellington Testimonial, Phœnix Park, ... ; 6. Railway Arbitration Accounts, ... ; 7. Ormeau Bridge, ... ; 8. Maynooth College, ... ; 9. Phœnix Park Grazing Rents, ... ; 10. Sundry Accounts, ...	6,571 16 1	33,944 13 4
		Total, ...	12,676 2 4	445,551 8 5
A 6	38	Classified Abstract of Loans for Public Works, 1 & 2 Wm. IV., c. 33; and 6 & 7 Vic., c. 44, ...		
A 7	40	Statement of open Loan Accounts, 1 & 2 Wm. IV., c. 33; and 6 & 7 Vic., c. 44, ...		
A 8	40	Ditto, 57 Geo. III., c. 34, . . .		

Office of Public Works, Dublin,
1st May, 1863.

Sums intrusted to their Management for Collection or Disbursement for One Year, ended on 31st March, 1863.

Balances Overdrawn on 31st March, 1863.	Totals.	Overdrawn Balances from Accounts to 31st March, 1862.	Paid.	Balances on 31st March, 1863.	Totals.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
—	275,739 17 11	—	272,898 19 5	2,840 18 6	275,739 17 11
4,436 5 11	4,666 0 10	4,335 19 7	330 1 3	—	4,666 0 10
—	1,717 12 3	—	1,448 15 1	268 17 2	1,717 12 3
—	140,023 16 3	—	138,163 10 8	1,860 5 7	140,023 16 3
—	40,516 9 5	—	35,660 1 4	4,856 8 1	40,516 9 5
4,436 5 11	462,663 16 8	4,335 19 7	448,501 7 9	9,826 9 4	462,663 16 8

John Trimmer, *Accountant.*

(A 1.)—An Account, showing the Receipts and Expenditure of the

PUBLIC LOANS.

	£ s. d.	£ s. d.	£ s. d.
To balance, 31st March, 1862,	—*	—	1,018 13 0
Loans Advances.			
Public Works, 6 & 7 Vic., c. 44 :—			
Amount received from Commissioners of National Debt,	—	9,563 15 0	—
Land Improvement, 10 Vic., c. 32, &c.:—			
Amount issued from Consolidated Fund,	—	63,000 0 0	—
Total issued for Loans,	—	—	72,563 15 0
Loans Repayments.			
1. Public Works Loans :—			
Amounts received under the following Acts :			
Loans, 57 Geo. III., c. 34,	2,395 8 0	—	—
Loans 1 & 2 Wm. IV., c. 33,	8,619 14 4	—	—
Loans 6 & 7 Vic., c. 44,	8,521 3 9	—	—
		19,536 6 1	—
2. Arterial Drainage and Navigation in connexion :—			
Amount received from Proprietors for Drainage Works,	59,869 9 4	—	—
Amount received from Counties on account of Navigation Works,	16,395 18 6	—	—
		76,265 7 10	—
3. Labouchere Drainage :—			
Amount received from Proprietors,	—	11,366 5 10	—
4. Land Improvement :—			
Amount received from Proprietors,	—	94,989 10 2	—
Total Repayments,	—	—	202,157 9 11
			275,739 17 11

Office of Public Works, Dublin, 1st May, 1863.

COMMISSIONERS of PUBLIC WORKS in the Year ended 31st March, 1863.

ADVANCES AND REPAYMENTS.

	£ s. d.	£ s. d.	£ s. d.
LOANS ADVANCES.			
Public Works, 6 & 7 Vic., c. 44 :—			
Amount advanced on Loans,	—	9,563 15 0	—
Land Improvement, 10 Vic., c. 32, &c. :—			
Paid to Proprietors on account of Loans,	—	61,225 17 4	—
Total paid to Borrowers,	—	—	70,789 12 4
LOANS REPAYMENTS.			
1. Public Works Loans :—			
Amounts transferred to H. M. Exchequer, viz. :			
Loans, 57 Geo. III., c. 34,	2,395 8 0	—	—
Loans, 1 & 2 Wm. IV., c. 33,	8,619 14 4	—	—
Loans, 6 & 7 Vic., c. 44,	8,521 3 9	—	—
		19,536 6 1	—
2. Arterial Drainage and Navigation in connexion :—			
Amount transferred to H. M. Exchequer,	—	76,265 7 10	—
3. Labouchere Drainage :—			
Amount transferred to H. M. Exchequer,	11,365 17 10	—	—
Overpayment refunded,	0 8 0	—	—
		11,366 5 10	—
4. Land Improvement :—			
Amount transferred to H. M. Exchequer,	—	94,941 7 4	—
Balance to next Account,	—	—	202,109 7 1
			2,840 18 6
			275,739 17 11

JOHN TRIMMER, *Accountant.*

AN ACCOUNT showing the RECEIPTS and EXPENDITURE of the COMMISSIONERS

(A 2.)—RIVER

No. of Final Notice.	NAME OF DISTRICT.	Other Receipts.	TOTAL.
		£ s. d.	£ s. d.
	RECEIPTS.		
	WORKS ACCOUNT.		
27	Brusna,	—	
47	Clonakilty,	—	
183	Loughs Corrib, &c.,	72 13 2	
68	Lough Neagh,	157 1 9	
174	Lough Mask, &c.,	—	
	Total Receipts,		229 14 11
	Balance to next Account,	—	4,436 5 11
			4,666 0 10

Office of Public Works, Dublin, 1st May, 1863.

(A 3.)—LAND IMPROVEMENT

RECEIPTS.	£ s. d.	£ s. d.
Balance from last Account,	—	162 10 11
Amount received from Treasury by way of Loan,	700 0 0	—
received from Proprietors in repayment of preliminary expenses,	855 1 4	—
		1,555 1 4
		£1,717 12 3

Office of Public Works, Dublin, 1st May, 1863.

of Public Works, in the Year ended 31st March, 1863—*continued.*

DRAINAGE.

No. of Final Notice.	NAME OF DISTRICT.	Expenditure on Works.	TOTAL.
		£ s. d.	£ s. d.
	EXPENDITURE.		
	Balance from 31st March, 1862, ...	—	4,335 19 7
	Works Account.		
27	Brusna, ...	83 1 0	
47	Clonakilty, ...	14 13 9	
183	Loughs Corrib, &c., ...	—	
68	Lough Neagh, ...	168 13 6	
174	Lough Mask, &c., ...	63 13 0	
	Total Expenditure, . . .		330 1 3
			4,666 0 10

John Trimmer, *Accountant.*

PRELIMINARIES.

EXPENDITURE.	£ s. d.	£ s. d.
Amount paid to Exchequer in Repayment of Advances, . . .	620 6 6	—
„ paid for preliminary investigations, Advertising, Scrivenery, &c., .	828 8 7	—
		1,448 15 1
Balance carried to next Account, ...	—	268 17 2
		£1,717 12 3

John Trimmer, *Accountant.*

AN ACCOUNT showing the RECEIPTS and EXPENDITURE of the COMMISSIONERS

(A 4.)—PARLIAMENTARY

RECEIPT.	£	s.	d.	£	s.	d.	£	s.	d.
Balance brought from last Account, ...	—			—			4,923	2	4
1. PUBLIC BUILDINGS :—									
Issued from H.M. Exchequer on account of Votes, .	—			93,383	0	0			
Ditto, Royal Dublin Society, .	—			867	0	0			
Sundry Receipts, Rents, Sale of Old Stores, &c., . .	—			133	5	7			
Contributions in aid of National Schools, . . .	—			205	5	11			
Received from the Commissioners of National Education,	—			2,500	0	0			
Carried forward, ...	—			97,088	11	6	4,923	2	4

of Public Works, in the Year ended 31st March, 1863—*continued.*

VOTES AND GRANTS.

EXPENDITURE.	£ s. d.	£ s. d.	£ s. d.
1. Public Buildings :—			
Repairs to Buildings, Furniture, &c. :			
Agricultural Statistics Office,	99 7 6		
Census Office,	487 16 9		
Charitable Bequests Office,	95 0 9		
Coast Guard Stations,	1,758 6 0		
Commissariat Office,	169 3 8		
Constabulary Depôt Barracks, Phœnix Park,	751 0 7		
Constabulary Buildings, Ireland,	275 11 3		
Contingencies, Salaries of Overseers, Maintenance of Clocks, Chimney Cleaning, &c.,	966 2 8		
Custom House, Dublin, including Board of Works, Poor Law, Inland Revenue Offices, &c.,	2,680 0 7		
Custom Houses, Ireland,	987 15 8		
District Probate Registry Offices,	200 6 9		
Dock Stores and Bridges on the North Wall, Dublin,	198 8 5		
Dublin Castle,	6,515 2 5		
Excise Stores, Dublin,	36 1 1		
Four Courts,	3,083 15 1		
Four Courts' Marshalsea,	162 15 9		
Income Tax Office,	10 13 9		
Inland Revenue Departments, Ireland,	145 13 7		
Insolvent Debtors' Court,	30 11 7		
Inspector-General of Militia, Office,	70 16 1		
Irishtown Church,	356 7 5		
King's Inns Offices, &c.,	212 14 1		
Late Inland Navigation Office,	115 11 6		
Post Office, Cork,	97 10 3		
„ Dublin,	1,331 7 3		
Queen's College, Belfast,	1,631 15 5		
„ Cork,	1,151 19 7		
„ Galway,	636 15 3		
Royal Dublin Society,	3,464 2 3		
Royal Hibernian Military School,	9,488 3 3		
Royal Hospital,	3,858 3 2		
Royal Irish Academy,	238 19 1		
Stationery Office,	121 1 1		
Store and Yard, City Quay,	7 7 8		
Viceregal and other Lodges, Phœnix Park,	6,125 18 0		
		47,562 5 2	
Phœnix Park (Maintenance) :			
Labour and Materials, Alterations and Repairs to Gate Lodges, Cultivation of Deer Farm, &c., &c.,	3,390 12 5		
Salaries of Bailiff, Deerkeeper, Gatekeepers, Constables, &c.,	965 7 4		
Allowance in lieu of free Grazing,	100 0 0		
Contingencies, including Gaslight, and attendance of Police,	396 4 11		
		4,852 4 8	
District Probate Registry Offices (New Buildings) :			
Armagh,	866 8 8		
Cork,	6 8 6		
Limerick,	289 19 11		
Londonderry,	68 5 0		
Waterford,	92 18 11		
		1,324 1 0	
Coast Guard Stations (New Buildings) :—			
Achill Island—Bullsmouth, £199 0 3			
Darbyspoint, 924 1 8			
Keele, 289 2 11			
	1,412 4 10		
Carried forward,	1,412 4 10	53,738 10 10	

AN ACCOUNT showing the RECEIPT and EXPENDITURE of the COMMISSIONERS

(A 4.)—PARLIAMENTARY

RECEIPT—*continued.*	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward, . . .	—			97,088	11	6	4,923	2	4
1. PUBLIC BUILDINGS—*continued.*									
							97,088	11	6
2. HARBOURS :—									
Howth Harbour :									
Issued from H. M. Exchequer, Amount of Vote, . .	376	0	0						
Rents, ...	62	5	11						
				438	5	11			
Dunmore Harbour :									
Rents, &c., ...	23	18	1						
Dues, ...	30	12	1						
				54	10	2			
Donaghadee Harbour :									
Rents, ...	5	0	0						
				5	0	0			
							497	16	1
Carried forward, . . .							102,509	9	11

of Public Works, in the Year ended 31st March, 1863—*continued.*

VOTES AND GRANTS—*continued.*

EXPENDITURE—*continued.*	£ s. d.	£ s. d.	£ s. d.
Brought forward,	—	53,738 10 10	
1. Public Buildings—*continued.*			
Coast Guard Stations (New Buildings)—*continued* :—	1,412 4 10		
Baldoyle,	438 17 10		
Ballyhalbert,	138 10 5		
Carrickfergus,	5 15 6		
Clontarf,	39 6 5		
Crookhaven,	199 19 11		
Crosshaven,	395 7 6		
Dalkey,	183 15 6		
Dunmore, East,	80 17 4		
East Ferry,	37 9 11		
Howth,	399 6 8		
Lough Shinny,	703 13 6		
Morris Castle,	1,116 4 10		
Roscarberry,	3 16 6		
	5,155 6 8		
Law expenses—Costs of Leases to the Admiralty, &c.,	82 10 0		
		5,237 16 8	
Coals and Firewood supplied to sundry Public Departments,	—	3,455 10 1	
Donaghadee Harbour (Improvements),	—	1,724 1 11	
Additions to the Constabulary Depôt Barracks,	—	210 0 0	
Court of Probate (New),	—	5,053 12 3	
Ditto, Furniture, &c.,	—	305 14 5	
		69,725 6 2	
National Education Buildings, &c. :—			
Repairs and Works at Metropolitan Establishments and Training Departments,	7,361 15 6		
Repairs to Model Agricultural Schools, including Albert Training Institution, Glasnevin,	2,394 5 11		
Repairs to District Model Schools,	1,467 19 9		
Repairs to Ordinary National Schools,	1,351 0 7		
Alterations and additions to District Model Schools,	1,168 3 3		
Repairs to Minor Model Schools,	263 5 1		
District Model Schools (New Buildings) :—			
Enniscorthy, 34 19 10			
Londonderry, 672 17 4			
Newtownards, 2,963 9 4			
Sligo, 2,501 0 0			
	6,172 6 6		
Minor Model Schools (New Buildings) :—			
Carrickfergus, 47 0 11			
Lurgan, 4,660 11 10			
	4,707 12 9		
Ordinary National Schools (Building, Enclosing, &c.),	4,006 4 9		
Proportion of saving of Expenditure on Rathduff National School, returned to Contributor,	36 8 1		
		28,929 2 2	
Kilkenny District Lunatic Asylum :—			
Works recommended by Special Commissioners of Inquiry,	—	29 8 4	
New Bridges over entrance to Customs Docks,	—	510 14 10	
			99,194 11 6
2. Harbours :—			
Howth Harbour:			
Labour and Materials,	380 3 4		
Salary of Harbour Master,	20 0 0		
Incidents,	7 8 7		
		407 11 11	
Dunmore Harbour :			
Labour and Materials,	42 15 11		
Incidents,	4 4 4		
		47 0 3	
Donaghadee Harbour :			
Labour,	3 5 0		
Salary of Harbour Master,	19 19 8		
		23 4 8	
			477 16 10
Carried forward,			99,672 8 4

An Account showing the Receipt and Expenditure of the Commissioners

(A 4.)—PARLIAMENTARY

RECEIPT—*continued.*	£ s. d.	£ s. d.	£ s. d.
Brought forward, . . .	—	—	102,509 9 11
3. Kingstown Harbour :—			—
Issued from H. M. Exchequer on account of Vote, .	—	2,869 0 0	
Harbour Dues, ...	—	1,849 7 1	
Rents, ...	—	153 0 5	
Sale of old Materials, &c., ...	—	17 14 11	
			4,889 2 5
4. New Record Buildings :—			
Issued from H. M. Exchequer on account of Vote, .	—	—	2,500 0 0
5. Salaries and Incidents of Office :—			
Issued from H. M. Exchequer on account of Vote, .	—	24,570 0 0	
Law Costs recovered, ...	—	368 0 6	
Registration Fees, ...	—	4 19 4	
Sundry Receipts, ...	—	26 19 6	
			24,969 19 4
6. Convict Prisons :—			
Issued from H. M. Exchequer on account of Vote, .	—	3,700 0 0	
			3,700 0 0
7. Central Criminal Lunatic Asylum :—			
Issued from H. M. Exchequer on account of Vote, .	—	—	400 0 0
8. Four Courts (Dublin) Extension :—			
Issued from H. M. Exchequer on account of Vote, .	—	1,000 0 0	
			1,000 0 0
9. House of Industry Hospitals :—			
Received from the Governors. Costs of renewal of Lease,	—	—	55 4 7
			140,023 16 3

Office of Public Works, Dublin, 1st May, 1863.

of Public Works, in the Year ended 31st March, 1863—*continued.*

VOTES AND GRANTS—*continued.*

EXPENDITURE—*continued.*	£ s. d.	£ s. d.	£ s. d.
Brought forward,	—	—	99,672 8 4
3. Kingstown Harbour :—			
Ballast supplied, Contract,	—	348 10 0	
Maintenance, Repairs, &c., &c.,	—	2,927 13 0	
Patent Screw Moorings,	—	360 0 0	
Salaries of Harbour Master, Superintendent, &c.,	—	461 18 7	
Boatmen, Watchmen, &c.,	—	630 13 3	
Incidents and Contingencies, including Gaslight,	—	176 10 0	
Rents and Taxes,	—	41 0 6	
			4,946 5 4
4. New Record Buildings :—			
Works under Contract,	—	2,263 13 8	
Salary of Clerk of Works,	—	66 0 0	
			2,329 13 8
5. Salaries and Incidents of Office :—			
Salaries of the Board and Establishment,	21,424 19 7		
Law expenses,	201 2 6		
Travelling expenses,	1,248 17 5		
Progress Inspections,	854 7 7		
Incidents, &c.,	339 12 4		
Shannon Floods Inquiry,	207 18 8		
		24,276 18 1	
Salaries and Incidents of Fisheries :—			
Salary of Inspecting Commissioner,	600 0 0		
Travelling expenses,	354 3 11		
Incidents,	185 0 8		
		1,139 4 7	
			25,416 2 8
6. Convict Prisons :—			
Mountjoy (Male),	—	593 3 3	
Mountjoy (Female), Additions, &c.,	—	3,531 15 11	
Smithfield,	—	126 6 0	
Lusk (Rent),	—	2 17 5	
			4,254 2 7
7. Central Criminal Lunatic Asylum :—			
Repairs of Building, &c.,	—	—	686 12 7
8. Four Courts (Dublin) Extension :—			
Purchase of Plot of Ground,	—	112 0 0	
Incidents, Law Expenses, &c.,	—	258 13 9	
Cost of Constructing Roadway, &c., of New Street,	—	358 5 0	
Labour and Materials,	—	129 6 9	
			858 5 6
9. House of Industry Hospitals :—			
			Nil.
Balance,	—	—	1,860 5 7
			140,023 16 3

John Trimmer, *Accountant.*

AN ACCOUNT showing the RECEIPT and EXPENDITURE of the COMMISSIONERS

(A 5.)—MISCELLANEOUS

RECEIPT.	£ s. d.	£ s. d.	£ s. d.
To balance brought from last Account,	—	—	6,571 16 1
1. MAINTENANCE OF POST ROADS, &c. :—			
Issue from H.M. Exchequer for Post Roads, per Act 6 & 7 Wm. IV., cap. 116,	—	1,000 0 0	
Amount received from the following Counties, viz. :—			
County Clare,	89 11 6		
„ Cork,	94 0 0		
„ Donegal,	117 17 6		
„ Kilkenny,	19 16 8		
„ Kerry,	181 2 7		
„ Leitrim,	95 5 9		
„ Sligo,	94 0 0		
„ Tipperary,	280 11 6		
„ Wicklow,	266 17 0		
		1,239 2 6	
Total Receipts, "Post Roads,"	—	—	2,239 2 6
2. RECEIVER'S ACCOUNTS FOR LOANS :—			
Galway Harbour :			
Tolls,	2,039 4 11		
Rents,	7 10 0		
		2,046 14 11	
Limerick Harbour :			
Tolls,	10,544 2 0		
Rents,	205 4 8		
		10,749 6 8	
Total Receipts, "Loans Receiver,"	—	—	12,796 1 7
3. INLAND NAVIGATIONS :—			
Shannon Navigation :			
Rents of Mills, Lands, Weirs, &c.,	1,152 3 4		
Tolls, Wharfage, &c.,	1,646 14 2		
Sale of Materials,	101 0 1		
Relodgements, &c.,	7 15 0		
		2,907 12 7	
Boyne Navigation :			
Tolls,	—	522 2 4	
Tyrone Navigation :			
Tolls,	352 18 3		
Rents,	53 1 5		
Sales,	1 0 0		
		406 19 8	
Maigue Navigation :			
Tolls,	—	23 6 7	
Total Receipts, "Inland Navigations,"	—	—	3,860 1 2
Carried forward,	—	—	25,467 1 4

of Public Works, in the Year ended 31st March, 1863—*continued.*

SERVICES.

EXPENDITURE.	£ s. d.	£ s. d.	£ s. d.
1. Maintenance of Post Roads, &c.:—			
H. M. Exchequer, for amount repaid by Counties, and transferred,	—	1,239 2 6	
Repairs of Post Roads, per Act 6 & 7 Wm. IV., cap. 116, viz.:—			
County Cork,	70 0 0		
„ Donegal,	161 7 6		
„ Fermanagh,	55 2 6		
„ Kerry,	7 19 11		
„ Leitrim,	31 19 9		
„ Roscommon,	220 0 0		
„ Waterford,	42 17 0		
„ Wicklow,	44 0 0		
		633 6 8	
Total Expenditure, "Post Roads,"	—	—	1,872 9 2
2. Receiver's Accounts for Loans:—			
Galway Harbour:			
Labour and Materials,	188 17 4		
Salaries and Incidents,	775 13 6		
Parliamentary Expenses,	705 14 5		
Transfer to H. M. Exchequer on account of Interest,	1,300 0 0		
		2,970 5 3	
Limerick Harbour:			
Labour and Materials,	525 6 8		
Salaries and Incidents,	1,559 11 0		
Sir Thomas Deane, for Interest,	188 19 4		
Transfer to H. M. Exchequer on account of Interest,	8,500 0 0		
		10,773 17 0	
Total Expenditure, "Loans Receiver,"	—	—	13,744 2 3
3. Inland Navigations:—			
Shannon Navigation:			
Maintenance,	2,212 13 8		
Salaries and Incidents,	1,379 16 4		
Miscellaneous,	636 12 3		
		4,229 2 3	
Boyne Navigation:			
Salaries, &c.,	174 13 10		
Labour, &c.,	152 7 4		
		327 1 2	
Tyrone Navigation:			
Salaries, &c.,	204 19 1		
Labour, Materials, &c.,	231 10 5		
		436 9 6	
Maigue Navigation:			
Labour,	8 4 0		
Salary of Collector, &c.,	34 0 0	42 4 0	
Total Expenditure, "Inland Navigations,"	—	—	5,034 16 11
Carried forward,	—	—	20,651 8 4

AN ACCOUNT showing the RECEIPT and EXPENDITURE of the COMMISSIONERS

(A 5.)—MISCELLANEOUS

RECEIPT.	£ s. d.	£ s. d.	£ s. d.
Brought forward, . .	—	—	25,467 1 4
4. METROPOLITAN POLICE BUILDINGS :—			
Repayments by Police Commissioners, . . .	—	2,317 1 9	
Relodgements, &c., ...	—	6 6 6	
			2,323 8 3
5. WELLINGTON TESTIMONIAL, PHŒNIX PARK, . . .	—	—	Nil.
6. RAILWAY ARBITRATION ACCOUNTS :—			
Amount received from Railway Companies, to meet expenses of Arbitration, per Act 14 & 15 Vic., c. 70, .	—	—	1,346 10 0
7. BRIDGE OVER THE LAGAN AT ORMEAU :—			
Issue on Account of Loan, viz. :—County Antrim, . .	—	3,781 17 6	
Ditto, County Down, . .	—	3,781 17 6	
			7,563 15 0
8. MAYNOOTH COLLEGE :—			
Issue on Account of Loan, ...	—	—	2,000 0 0
9. PHŒNIX PARK :—			
Amount received for Grazing Rents, . . .	—	—	1,320 10 1
10. SUNDRY ACCOUNTS:—			
County Londonderry—Per County Treasurer, . .	—	2 9 0	
Dividends received on Stock, ...	—	86 12 6	
N. D. Crommelin—Received to keep up Policy on Life Assurance as security for Loan, ...	—	330 0 0	
Receipts in suspense, ...	—	76 3 3	
Total Receipts, "Sundry Accounts," . .	—	—	495 4 9
			£40,516 9 5

Office of Public Works, Dublin, 1st May, 1863.

of Public Works, in the Year ended 31st March, 1863—*continued.*

SERVICES—*continued.*

EXPENDITURE.	£ s. d.	£ s. d.	£ s. d.
Brought forward, . .	—	—	20,651 8 4
4. Metropolitan Police Buildings :— Repairs, Maintenance, &c., ...	—	—	2,184 16 8
5. Wellington Testimonial, Phœnix Park, . . .	—	—	46 10 1
6. Railway Arbitration Accounts :— Sundry Railway Companies, for Amount paid to Valuators, &c., per Act 14 & 15 Vic., c. 70, . .	—	1,617 10 8	
Amount Refunded to Companies, . . .	—	222 1 7	
			1,839 12 3
7. Bridge over the Lagan at Ormeau :— Paid Salary to Clerk of Works, . . .	—	109 10 0	
„ Contractors, ...	—	6,882 11 8	
			6,992 1 8
8. Maynooth College :— Paid Salary to Clerk of Works, ...	—	135 0 2	
„ Contractors, &c., ...	—	1,891 16 7	
			2,026 16 9
9. Phœnix Park :— Transferred to H. M. Exchequer, . . .	—	1,100 0 0	
Paid Rent, Tithe, Rent-charges, &c., . . .	—	180 10 1	
			1,280 10 1
10. Sundry Accounts :— County Antrim—Issued for Cost of Inspection, &c., .	19 11 3		
Transfer of Balance to County, ...	101 16 9		
		121 8 0	
County Londonderry—Paid Travelling Expenses—Inspecting Road, Kilrea to Port Glenone, . .	—	2 9 0	
Dividends on Stock paid to sundry parties, . .	—	86 12 6	
N. D. Crommelin—One year's Premium on Life Assurance, ...	—	330 0 0	
Going's Fish Weir, paid for Compensation, . .	—	14 0 0	
Receipts in suspense, amounts allocated, . . .	—	83 16 0	
Total Payments, "Sundry Accounts," . .	—	—	638 5 6
			35,660 1 4
Balance, carried to next account, . . .	—	—	4,856 8 1
			£40,516 9 5

John Trimmer, *Accountant.*

(A 6.)—Abstract of Loans made by the Commissioners of Public Works, under the Provisions of Act 1 & 2 Wm. IV., cap. 33, and subsequent Acts, classified under Counties and other general heads, and showing the Total Issues and Repayments to the 31st March, 1863.

COUNTY, &c.	PURPOSE OF LOAN.	Total issued.	REPAYMENTS.		Remitted.	Balance of Principal, 31st March, 1863.
			Principal.	Interest.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Antrim County,	For making and improving roads, court-houses, &c.	157,782 18 8	153,512 4 10	18,599 3 5	—	4,270 13 10
Armagh County,	Ditto,	2,507 10 9	2,507 10 9	564 19 10	—	—
Carlow County,	Ditto,	5,650 0 0	5,650 0 0	592 5 6	—	—
Carrickfergus, (County of the Town,)	Ditto,	4,443 10 0	4,443 10 0	689 0 4	—	—
Cavan County,	Ditto,	36,953 8 0	36,325 15 3	5,998 13 8	—	627 12 9
Clare County,	Ditto,	17,779 11 8	17,779 11 8	1,924 6 8	—	—
Cork County,	Ditto,	4,451 15 10	4,451 15 10	338 7 11	—	—
Cork, County of the City,	Ditto,	1,500 0 0	1,500 0 0	271 11 8	—	—
Donegal County,	Ditto,	17,557 5 0	17,557 5 0	1,851 7 9	—	—
Down County,	Ditto,	13,731 17 6	9,483 16 2	457 5 7	—	4,248 1 4
Dublin City,	Ditto,	1,211 6 8	1,211 6 8	42 11 11	—	—
Dublin County,	Ditto,	5,538 11 1	5,538 11 1	672 4 1	—	—
Fermanagh County,	Ditto,	5,050 0 0	5,050 0 0	900 14 1	—	—
Galway County,	Ditto,	31,015 7 8	31,015 7 8	1,633 7 11	—	—
Galway Town,	Ditto,	1,100 0 0	1,100 0 0	202 5 0	—	—
Kerry County,	Ditto,	76,094 9 6	76,094 9 6	8,966 8 1	—	—
Kildare County,	Ditto,	6,602 10 0	6,602 10 0	1,407 3 6	—	—
Kilkenny County,	Ditto,	29,350 0 0	29,350 0 0	3,238 9 4	—	—
King's County,	Ditto,	6,438 17 3	6,438 17 3	1,011 0 11	—	—
Leitrim County,	Ditto,	7,650 0 0	7,650 0 0	1,233 2 4	—	—
Limerick City,	Ditto,	3,931 8 8	3,931 8 8	887 1 5	—	—
Limerick County,	Ditto,	13,018 18 9	13,018 18 9	2,636 16 1	—	—
Londonderry Co.	Ditto,	1,250 0 0	1,250 0 0	304 10 9	—	—
Longford County,	Ditto,	4,400 1 4	4,400 1 4	920 8 8	—	—
Louth County,	Ditto,	9,550 0 0	9,550 0 0	1,377 16 3	—	—
Mayo County,	Ditto,	12,438 0 0	12,438 0 0	1,414 5 3	—	—
Meath County,	Ditto,	2,347 18 2	2,347 18 2	547 19 7	—	—
Queen's County,	Ditto,	7,663 0 0	7,663 0 0	605 0 2	—	—

(A 6.)—ABSTRACT of LOANS made by the COMMISSIONERS of PUBLIC WORKS, under the Provisions of Act 1 & 2 Wm. IV., cap. 33, and subsequent Acts, classified under Counties and other general heads, and showing the Total Issues and Repayments to the 31st March, 1863—*continued.*

COUNTY, &c.	PURPOSE OF LOAN.	Total issued.	REPAYMENTS. Principal.	REPAYMENTS. Interest.	Remitted.	Balance of Principal, 31st March, 1863.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Roscommon Co.,	For making and improving roads, court-houses, &c.	19,784 0 0	19,784 0 0	1,316 11 9	—	—
Sligo County,	Ditto,	8,306 6 9	8,306 6 9	1,152 6 6	—	—
Tipperary County,	Ditto,	9,959 5 11	9,959 5 11	760 0 1	—	—
Tyrone County,	Ditto,	2,300 0 0	2,300 0 0	370 4 3	—	—
Waterford County,	Ditto,	2,248 14 0	2,248 14 0	122 10 0	—	—
Waterford City,	Ditto,	1,550 0 0	1,550 0 0	75 7 5	—	—
Wexford County,	Ditto,	51,155 11 0	51,155 11 0	6,372 17 10	—	—
Wicklow County,	Ditto,	7,558 1 10	7,558 1 10	1,504 2 11	—	—
Westmeath County,	Ditto,	1,065 1 8	1,065 1 8	222 12 1	—	—
		590,935 7 8	581,788 19 9	71,185 0 6	—	9,146 7 11
Roads & Bridges,	For Roads, Bridges, &c.,	43,700 0 0	30,878 8 1	14,690 10 1	2,971 11 11	9,850 0 0
Sundry Harbours, Docks, &c.,	In aid of construction,	189,150 0 0	42,663 2 4	96,709 3 5	—	146,486 17 8
Inland Navigation,	Improving Works, &c.,	69,950 0 0	14,403 1 3	32,553 1 4	—	55,546 18 9
Public Buildings,	Erection and completion of Works, &c.,	139,500 0 0	131,897 7 1	50,223 15 3	1,359 9 9	4,243 3 2
Railways,	In aid of construction, &c.,	157,200 0 0	157,200 0 0	73,764 16 7	—	—
Miscellaneous,	In aid of Sundry Works,	14,550 0 0	14,550 0 0	3,043 4 8	—	—
Piers & Harbours,	Act 9 Vic. c. 3, and 10 and 11 Vic. c. 75,	37,474 11 0	28,369 3 9	927 12 10	0 0 7	9,105 6 8
Exchequer Bills issued and afterwards relodged,		3,700 0 0	3,700 0 0	361 14 7	—	—
	£	1,246,159 18 8	1,005,450 2 3	343,458 19 3	4,331 2 3	—
Relief Works,	Act 9 Vic. c. 1,	226,349 19 11	69,671 18 1	18,666 3 2	156,678 1 10	—
			1,437,247 2 9			
River Drainage,	Act 5 & 6 Vic. c. 89,	2,075,893 17 8	822,721 6 2		1,187,047 0 2	Repayable by way of Annuity.
	£	3,548,403 16 3	2,259,968 8 11		1,348,056 4 3	

Office of Public Works, Dublin,
1st May, 1863.

JOHN TRIMMER, *Accountant.*

(A. 7.)—A Statement of the Loans made by the Commissioners of Public Works in Ireland, showing outstanding on the

No. of Loan.	NAME OF PARTY.	PURPOSE OF LOAN.	BALANCES outstanding, March 31, 1862. Principal.			Interest.		
	Act 1 & 2 Wm. IV., c. 33.		£	s.	d.	£	s.	d.
5, 70	Limerick Navigation Company,	To improve Works,	9,668	15	0	4,208	18	11
15,80,108	Limerick Bridge Commissioners,	Constructing Bridge, Docks, and Quays,	64,277	6	5	19,532	13	6
20,126, 157	Galway Dock Commissioners,	Constructing Docks and Harbour,	19,322	14	10	1,050	2	3
28, 255	Newry Navigation Company,	Improving Works and Extension of Canal,	15,878	3	9	–		
3	Ardglass Harbour Commissioners,	Completing Works of Harbour,	6,650	0	0	7,539	2	1
18	Athlunkard Bridge Commissioners,	Completing Works of Bridge,	9,850	0	0	4,128	7	10
212	Ulster Canal Company,	Completion of Works,	10,000	0	0	10,033	13	11
			135,647	0	0	46,492	18	6
	Act 6 & 7 Vic., c. 44.							
	Sundry Piers,	In aid of Construction,	11,806	19	3	–		
255	Newry Navigation Company,	Extension of Canal,	20,000	0	0	403	5	9
322	Portrush Harbour Directors,	Protection of Pier and Harbour,	2,088	4	3	104	8	0
1544	Ditto,	Ditto,	1,303	3	3	65	3	0
882	Limerick Bridge Commissioners,	Construction of Floating Docks,	54,000	0	0	28,332	15	7
1605	Stephens' Hospital,	Erecting an Anatomical School,	800	0	0	–		
1624	Maynooth College,	Alterations and Improvements,	–			–		
367	Rev. Thomas Barry,	Roman Catholic Chapel at Bantry,	574	8	2	30	0	0
644	Rev. James Doheny,	Roman Catholic Chapel at Dunmanway,	470	0	0	161	1	7
881	Rev. Joseph Sheahan,	Roman Catholic Chapel, Kilmacabea,	220	0	0	162	13	6
1622	Antrim County,	Bridge at Ormeau,	1,825	11	7	–		
1623	Down County,	Ditto,	1,795	13	9	–		
1533	Cavan County,	Road, Killyshandra to Ballinagh,	720	10	9	–		
1403	Galway Town,	Road, Fahybeg to Nile Lodge,	17	5	8	0	7	5
1484	Limerick City,	Completing Ashbourne Road,	19	0	3	–		
1534	Limerick County,	Road, Limerick to Tralee,	56	12	6	–		
			–			–		

Office of Public Works, Dublin, 1st May, 1863.

(A. 8.)—A Statement of Outstanding Loans made by the late "Commissioners for the Issue of Loans Amount of Principal and Interest due upon each on the 31st March, 1862, the Interest

No. of Loan.	NAME OF PARTY.	PURPOSE OF LOAN.	BALANCES outstanding March 31, 1862. Principal.			Interest.		
			£	s.	d.	£	s.	d.
4,24,53	County Meath,	Navan Turnpike Road,	6,000	0	0	88	1	2
13 28 113	Commissioners of Wide Streets to improve Cork City,		13,700	0	0	15,168	6	7
40, 52	Mayo County,	Court-Houses at Castlebar & Ballinrobe,	225	6	5	231	6	3
43, 92	Kilkenny County,	Causeway, Thomastown, and Castle-connor Road,	208	18	7	101	1	11
87	Galway Town,	Portico for Court-House,	0	18	2	0	1	4
61	Commissioners for Wellesley Bridge across the Shannon,		55,384	12	4	—		
70	R. H. Maunsell,	Canal at Plassy, County Limerick,	912	19	10	758	5	6
96	N. D. Crommelin,	To improve an Estate, County Antrim,	10,000	0	0	—		
106	Commissioners for a Bridge across the Shannon at Athlunkard,		6,000	0	0	7,929	6	3
139	Commissioners for a Bridge at Youghal,		10,000	0	0	10,685	9	2
		Total,	102,432	15	4	34,961	18	2

Office of Public Works, Dublin, 1st May, 1863.

the Balances on the 31st March, 1862, the Issues and Repayments within the year, and the Balances 31st March, 1863.

Amount issued within the Year.	Interest charged within the Year.	REPAYMENTS. Principal.	REPAYMENTS. Interest.	BALANCES outstanding, March 31, 1863. Principal.	BALANCES outstanding, March 31, 1863. Interest.	No. of Loan.	—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
–	–	–	–	9,668 15 0	4,208 18 11	5,70	
–	2,621 1 7	–	6,284 12 0	64,277 6 5	15,869 3 1	15, 80, 108	
–	772 18 4	–	1,300 0 0	19,322 14 10	523 0 7	20, 126, 157	
–	635 2 4	–	635 2 4	15,878 3 9	–	28, 255	
–	–	–	–	6,650 0 0	7,539 2 1	3	
–	394 0 0	–	400 0 0	9,850 0 0	4,122 7 10	18	
–	–	–	–	10,000 0 0	10,033 13 11	212	
–	4,423 2 3	–	8,619 14 4	135,647 0 0	42,296 6 5		
–	69 5 0	2,701 12 7	69 5 0	9,105 6 8	–		
–	800 0 0	–	800 0 0	20,000 0 0	403 5 9	255	
–	84 14 11	1,069 14 1	150 1 11	1,018 10 2	39 1 0	322	
–	62 18 4	84 17 0	95 7 0	1,218 6 3	32 14 4	1544	
–	2,700 0 0	–	–	54,000 0 0	31,032 15 7	882	
–	37 9 8	200 0 0	37 9 8	600 0 0	–	1605	
2,000 0 0	–	81 5 0	–	–	–	1624	Balance cannot be stated, Repayments being made on the principle of Annuity.
–	–	–	–	574 8 2	30 0 0	367	
–	–	–	–	470 0 0	161 1 7	644	
–	–	40 0 0	–	180 0 0	162 13 6	881	
3,781 17 6	150 11 9	1,336 15 3	150 11 9	4,270 13 10	–	1622	
3,781 17 6	151 8 3	1,329 9 11	151 8 3	4,248 1 4	–	1623	
–	35 2 0	92 18 0	35 2 0	627 12 9	–	1533	
–	0 9 11	17 5 8	0 17 4	–	–	1403	
–	0 7 0	19 0 3	0 7 0	–	–	1484	
–	1 3 7	56 12 6	1 3 7	–	–	1534	
9,563 15 0	–	7,029 10 3	1,491 13 6	–	–		
Total Repayments, .		8,521 3 9					

JOHN TRIMMER, *Accountant.*

out of the CONSOLIDATED FUND," pursuant to the Act 57 Geo. III., c. 33, and subsequent Acts; showing the since accrued, the Repayments, and the Balances outstanding on 31st March, 1863.

Interest accrued.	REPAYMENTS. Principal.	REPAYMENTS. Interest.	BALANCES outstanding March 31, 1863. Principal.	BALANCES outstanding March 31, 1863. Interest.	No. of Loan.	—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
180 0 0	—	180 0 0	6,000 0 0	88 1 2	4, 24, 53	
—	—	—	13,700 0 0	15,168 6 7	13, 28, 113	
—	—	—	225 6 5	231 6 3	40, 52	
—	—	—	208 18 7	101 1 11	43, 92	
—	—	—	0 18 2	0 1 4	87	
2,215 8 0	—	2,215 8 0	55,384 12 4	—	61	
—	—	—	912 19 10	758 5 6	70	
—	—	—	10,000 0 0	—	96	
—	—	—	6,000 0 0	7,929 6 3	106	
—	—	—	10,000 0 0	10,685 9 2	139	
2,395 8 0	—	2,395 8 0	102,432 15 4	34,961 18 2		

JOHN TRIMMER, *Accountant.*

APPENDIX B.

LAND IMPROVEMENT LOANS.

	Page		Page
Antrim County,	44	Leitrim County,	46
Armagh „	44	Limerick „	46
Carlow „	45	Londonderry „	44
Cavan „	44	Longford „	44
Clare „	46	Meath „	44
Cork „	47	Monaghan „	44
Donegal „	44	Queen's „	45
Down „	44	Roscommon „	46
Dublin „	45	Sligo „	45
Fermanagh „	44	Tipperary „	47
Galway „	46	Tyrone „	44
Kerry „	47	Waterford „	47
Kildare „	45	Westmeath „	45
Kilkenny „	45	Wexford „	45
King's „	45	Wicklow „	45

(B.)—LAND IMPROVEMENT ACTS, 10th Vict., chap. 32, &c.

SCHEDULE—Showing the Loans in progress, the amount applied for, sanctioned, and issued by Instalments, with the Date of the last Issue, to 31st March, 1863.

NORTHERN DISTRICT.

County.	Barony.	Applicant.	Amount applied for. £ s. d.	Amount sanctioned. £ s. d.	Amount issued. £ s. d.	No. of Instalments authorized.	Date of last Order to Issue.
ANTRIM,	Dunluce,	Richard W. Magenis,	600 0 0	600 0 0	480 0 0	4	20 Feb., 1863.
	Massereene,	The Rev. A. H. Pakenham,	500 0 0	500 0 0	100 0 0	1	30 Dec., 1862.
LONDONDERRY,	Coleraine,	The Rev. J. Lyle,	560 0 0	550 0 0	110 0 0	1	19 Jan., 1863.
	Keenaught,	William Osborne,	1,692 10 0	1,500 0 0	600 0 0	2	26 Mar., „
DONEGAL,	Raphoe,	Viscount Lifford,	500 0 0	500 0 0	100 0 0	1	11 Oct., 1861.
		Sir F. W. Heygate, Bt.,	3,000 0 0	2,000 0 0	400 0 0	1	17 Sept., 1858.
FERMANAGH,	Clankelly,	The Rev. F. Hurst,	225 0 0	200 0 0	200 0 0	5	23 Mar., 1863.
	Lurg,	Mervyn Archdall,	3,000 0 0	2,500 0 0	1,000 0 0	2	28 May, 1861.
		H. M. D'Arcy Irvine,	1,500 0 0	1,500 0 0	1,200 0 0	4	13 Nov., 1862.
		Edward Archdall,	5,005 0 0	2,500 0 0	500 0 0	1	9 Dec., „
	Magheraboy,	Marchioness of Ely,	4,819 4 0	2,500 0 0	1,500 0 0	3	20 June, „
		Ditto,	3,013 0 0	2,500 0 0	1,000 0 0	2	19 Nov., „
		Ditto,	695 0 0	650 0 0	520 0 0	4	7 Jan., 1863.
	Tirkennedy,	Sir James E. Tennent,	2,550 0 0	2,500 0 0	1,500 0 0	3	21 Jan., „
TYRONE,	Clogher,	A. U. Gledstanes,	200 0 0	200 0 0	40 0 0	1	31 July, 1862.
		Ditto,	628 0 0	600 0 0	120 0 0	1	6 Aug., „
	Dungannon,	M. and G. V. Stewart,	150 0 0	150 0 0	90 0 0	3	1 Nov., 1859.
		A. G. M. Moore,	800 0 0	400 0 0	240 0 0	3	21 July, 1862.
		George V. Stewart,	500 0 0	500 0 0	400 0 0	4	14 Feb., 1863.
		Guardians of Earl of Ranfurly,	5,000 0 0	5,000 0 0	1,000 0 0	2	29 Nov., 1862.
		John Yonge Burges,	500 0 0	500 0 0	300 0 0	3	3 Feb., 1863.
	Omagh,	George P. M'Clintock,	2,000 0 0	2,000 0 0	800 0 0	2	16 Sept., 1862.
	Strabane, Lr.,	William M'Crea,	400 0 0	300 0 0	60 0 0	1	2 May, 1862.
		The Marquess of Abercorn,	2,200 0 0	1,000 0 0	200 0 0	1	9 Feb., 1863.
	Strabane, Up.,	Robert Scott,	200 0 0	150 0 0	120 0 0	4	13 June, 1862.
ARMAGH,	Armagh,	The Rev. Samuel Simpson,	200 0 0	200 0 0	120 0 0	3	13 Oct., 1862.
	O'Neilland, West	Ralph S. O'Bre,	200 0 0	200 0 0	40 0 0	1	9 Dec., „
DOWN,	Ards,	The Marquess of Londonderry,	960 0 0	950 0 0	190 0 0	1	15 April, 1862.
	Kinnelarty,	William B. Forde,	400 0 0	400 0 0	120 0 0	2	13 Feb., 1863.
	Lecale,	H. W. Meredyth,	500 0 0	500 0 0	200 0 0	2	23 May, 1861.

MIDLAND AND EASTERN DISTRICT.

CAVAN,	Castleraghan,	Marquess of Headfort,	1,238 0 0	1,200 0 0	720 0 0	3	18 Sept., 1862.
	Loughtee, Up.,	The Rev. S. Roberts,	150 0 0	150 0 0	90 0 0	3	15 Oct., „
	Tullygarvey,	Rev. J. M. Massy,	100 0 0	100 0 0	60 0 0	3	17 Nov. 1860.
MONAGHAN,	Dartrey,	A. A. Murray Ker,	100 0 0	100 0 0	20 0 0	1	28 Sept., 1862.
		Mary Anne Murray Ker, and others,	1,000 0 0	900 0 0	180 0 0	1	20 Dec., „
	Farney,	The Rev. George Hickson,	150 0 0	150 0 0	60 0 0	2	17 Oct., 1860.
	Trough,	David Ross,	1,056 0 0	900 0 0	360 0 0	2	17 Feb., 1863.
LONGFORD,	Ardagh,	John L. O'Ferrall,	475 0 0	450 0 0	90 0 0	1	18 Oct., 1862.
		Philip O'Reilly,	200 0 0	200 0 0	40 0 0	1	9 Mar., 1863.
		The Earl of Longford,	400 0 0	400 0 0	80 0 0	1	12 Mar., „
	Longford,	Lady Fetherstone,	1,700 0 0	1,000 0 0	600 0 0	3	6 Mar., „
MEATH,	Duleek, Lower,	H. A. Cooper,	688 0 0	650 0 0	520 0 0	4	29 Mar., 1862.
		Stephen H. Smith,	2,000 0 0	1,000 0 0	600 0 0	3	13 June, „
	Kells, Lower,	Marquess of Headfort,	4,750 0 0	3,000 0 0	1,350 0 0	3	14 May, 1860.
		Ditto,	193 12 0	150 0 0	30 0 0	1	22 Aug., „
	Kells, Upper,	George Bomford,	837 0 0	800 0 0	610 0 0	4	7 Nov., 1862.
	Morgallion,	George A. Pollock,	583 16 6	550 0 0	440 0 0	4	7 Nov., „

(B.) Schedule showing the Loans in progress, the amount applied for, &c.—*continued.*

County.	Barony.	Applicant.	Amount applied for. £ s. d.	Amount sanctioned. £ s. d.	Amount issued. £ s. d.	No. of Instalments authorized.	Date of last Order to Issue.
Westmeath,	Farbill,	Earl of Longford,	1,000 0 0	1,000 0 0	200 0 0	1	6 June, 1862.
	Kilkenny, West	William Magill,	250 0 0	250 0 0	150 0 0	3	20 Nov., „
		John Hodson and W. H. Gray,	900 0 0	250 0 0	50 0 0	1	2 Jan., 1863.
	Moycashel,	William E. Smyth,	200 0 0	200 0 0	40 0 0	1	16 Aug., 1862.
Dublin,	Coolock,	Sir C. C. W. Domvile,	3,583 0 0	3,000 0 0	1,000 0 0	2	25 Feb., 1860.
		The Earl of Howth,	1,000 0 0	1,000 0 0	200 0 0	1	29 Jan., 1862.
	Rathdown,	E. P. Brenan,	488 0 0	450 0 0	180 0 0	2	3 Mar., 1863.
	Uppercross,	George W. West,	300 0 0	300 0 0	240 0 0	4	3 June, 1862.
Kildare,	Ikeathy and Oughterany,	Lord Cloncurry,	1,125 0 0	1,100 0 0	440 0 0	2	12 Mar., 1863.
	Narragh & Reban,	Thomas Fitzgerald,	475 17 4	450 0 0	270 0 0	3	15 Oct., 1862.
	North Salt,	Wm. Bellingham,	150 0 0	150 0 0	120 0 0	4	12 July, 1861.
	Offaly, West,	Becher P. Fleming,	990 0 0	900 0 0	660 0 0	4	5 Jan., 1863.
	South Naas,	John Latouche,	150 0 0	150 0 0	90 0 0	3	13 Feb., „
		Edward Hornidge,	250 0 0	250 0 0	50 0 0	1	26 Feb., „
King's,	Ballycowan,	Edward Hornidge,	952 0 0	900 0 0	360 0 0	2	23 July, 1861.
Queen's,	Ballyadams,	John G. Adair,	830 0 0	800 0 0	160 0 0	1	28 Mar., 1862.
	Clandonagh,	Rev. R. Kennedy,	315 0 0	300 0 0	240 0 0	4	24 Aug., 1861.
		R. H. Stubber,	1,141 7 2	1,100 0 0	660 0 0	3	23 Aug., 1862.
		Rev. William Lodge,	298 0 0	250 0 0	150 0 0	3	7 Oct. „
	Cullenagh,	Lewis Moore,	264 5 0	250 0 0	200 0 0	4	26 Mar., 1863.
		Lord Ashbrook,	2,399 0 0	2,350 0 0	470 0 0	1	1 Aug., 1862.
		Robert G. Cosby,	1,599 0 0	1,500 0 0	300 0 0	1	9 Mar., 1863.
	Clarmallagh,	Robert Fitzgerald,	259 0 0	250 0 0	200 0 0	4	15 May, 1862.
	Maryborough, East,	Mathew S. Cassan,	141 17 5	100 0 0	20 0 0	1	10 April, 1860.
	Slievemargy,	Samuel Edge,	1,000 0 0	1,000 0 0	800 0 0	4	19 June, 1862.
		William Edge,	2,000 0 0	1,000 0 0	200 0 0	1	3 Mar., „
		Benjamin B. Edge,	1,273 0 0	1,000 0 0	600 0 0	3	5 Aug., „
	Upperwoods,	James Young,	844 17 0	500 0 0	300 0 0	3	18 Dec., 1860.
Wicklow,	Arklow,	The Earl of Wicklow,	1,000 0 0	1,000 0 0	200 0 0	1	9 Mar., 1863.
	Ballinacor, N.,	The Rev. J. G. Abeltshauser	103 0 0	100 0 0	20 0 0	1	10 Feb., „
	Newcastle,	Arthur Jones,	200 0 0	200 0 0	120 0 0	3	31 Oct., 1862.
		Robert H. Truel,	500 0 0	500 0 0	100 0 0	1	13 June, „
	Rathdown,	William Fox,	503 0 0	500 0 0	300 0 0	3	15 Jan., 1863.
Carlow,	Forth,	John H. Keogh,	2,000 0 0	2,000 0 0	1,200 0 0	3	23 Jan., 1863.
	Idrone, East,	Arthur Kavanagh,	1,000 0 0	1,000 0 0	800 0 0	4	28 Mar., „
		P. J. Newton,	805 0 0	800 0 0	160 0 0	1	1 July, 1862.
		Ditto,	1,813 0 0	1,000 0 0	400 0 0	2	25 Mar., 1863.
		D. W. P. Beresford,	1,000 0 0	1,000 0 0	800 0 0	4	7 Nov., 1862.
		P. J. Newton,	490 0 0	450 0 0	90 0 0	1	16 Mar., 1863.
Kilkenny,	Galmoy,	George H. Houghton,	250 0 0	250 0 0	100 0 0	2	13 Sept., 1861.
	Ida,	Ambrose Lambert,	200 0 0	200 0 0	160 0 0	4	12 Feb., 1863.
	Iverk,	Stephen Roche,	695 0 0	650 0 0	260 0 0	2	12 Aug., 1861.
	Shillelogher,	M. R. Weld,	500 0 0	500 0 0	300 0 0	3	18 Dec., „
Wexford,	Bantry,	Harry Alcock,	1,325 0 0	1,300 0 0	1,040 0 0	4	8 Aug., 1862.
		Ditto,	478 0 0	450 0 0	90 0 0	1	18 July, „
	Scarawalsh,	T. W. J. Wallace,	350 0 0	350 0 0	210 0 0	3	6 Nov., „
		Viscount Monck,	310 0 0	300 0 0	60 0 0	1	17 July, „
	Shelburne,	The Marchioness of Ely,	696 1 6	600 0 0	120 0 0	1	11 Dec., „
	Shelmaliere, E.	Thomas O'Leary,	100 0 0	100 0 0	80 0 0	4	21 July, „
		John Greene,	500 0 0	500 0 0	400 0 0	4	14 Feb., 1863.
		George Le Hunte,	200 0 0	200 0 0	80 0 0	2	1 Nov., 1862.

WESTERN DISTRICT.

Sligo,	Carbury,	John Wynne,	1,870 0 0	1,000 0 0	200 0 0	1	25 April, 1862.
	Coolavin,	Stephen W. Flanagan,	1,159 0 0	1,000 0 0	600 0 0	3	8 Jan., 1863.
		Ditto,	900 0 0	900 0 0	180 0 0	1	27 June, 1862.
	Leyney,	Burton Irwin,	800 0 0	800 0 0	160 0 0	1	1 July, „
		Richard Phibbs,	400 0 0	400 0 0	80 0 0	1	8 Aug., „
		Fitzstephen French,	317 0 0	300 0 0	180 0 0	3	10 Jan., 1863.
	Rossclogher,	John Wynne,	1,650 0 0	1,000 0 0	200 0 0	1	25 April, 1862.
	Tireragh,	Charles Tottenham,	200 0 0	200 0 0	40 0 0	1	10 July, „
		Ditto,	500 0 0	500 0 0	400 0 0	4	23 Sept., „

(B.) Schedule showing the Loans in progress, the amount applied for, &c.—*continued.*

County.	Barony.	Applicant.	Amount applied for. £ s. d.	Amount sanctioned. £ s. d.	Amount issued. £ s. d.	No. of Instalments authorized.	Date of last Order to Issue.
Leitrim,	Carrigallen,	C. R. Peyton,	1,823 0 0	1,000 0 0	400 0 0	2	20 Dec., 1862.
	Leitrim,	Hugh O'Beirne,	5,000 0 0	2,000 0 0	800 0 0	2	21 Jan., 1863.
	Mohill,	W. R. O. Gore,	2,000 0 0	2,000 0 0	400 0 0	1	19 June, 1862.
		William P. Jones,	1,000 0 0	1,000 0 0	400 0 0	2	23 Mar., 1863.
	Kilmaine,	Frederick T. Lewen,	280 0 0	250 0 0	50 0 0	1	27 Oct., 1860.
	Tyrawley,	Messrs. Madden,	103 0 0	100 0 0	20 0 0	1	23 Mar., 1861.
		William F. Smith,	2,196 18 0	700 0 0	140 0 0	1	24 Mar., 1862.
		Henry William Faussett,	200 0 0	100 0 0	20 0 0	1	31 July, „
Roscommon,	Athlone,	D. J. Cruice,	838 0 0	800 0 0	160 0 0	1	27 Aug., 1862.
		Walter H. Walsh,	600 0 0	400 0 0	80 0 0	1	30 Aug., „
	Ballintobber,	Lord Crofton,	517 2 6	500 0 0	300 0 0	3	25 June, „
	„	Patrick Balfe,	635 0 0	600 0 0	360 0 0	3	11 Feb., 1863.
		Alonzo Lawder,	500 0 0	500 0 0	100 0 0	1	2 Jan., „
	Boyle,	Lord Lorton,	400 0 0	350 0 0	280 0 0	4	28 July, 1862.
		Ditto,	150 0 0	150 0 0	30 0 0	1	30 Dec., „
	Ballymoe,	Reps. of Patrick O'Connor,	417 0 0	400 0 0	240 0 0	3	16 Dec., 1861.
		Patrick H. O'Connor,	1,053 0 0	700 0 0	140 0 0	1	1 July, 1862.
	Castlerea,	Robert Irwin,	220 0 0	200 0 0	80 0 0	2	12 Nov., 1859.
		William J. Kelly,	796 0 0	750 0 0	450 0 0	3	24 Feb., 1863.
		William Longfield,	600 0 0	600 0 0	480 0 0	4	30 Mar., „
		Henry Sampey,	200 0 0	200 0 0	80 0 0	2	14 Jan., „
	Moycarn,	William D. Kelly,	938 10 0	900 0 0	540 0 0	3	10 Jan., „
	Roscommon,	Sir Thomas Ross,	375 0 0	350 0 0	280 0 0	4	13 Jan., „
		Christopher French,	500 0 0	500 0 0	400 0 0	4	15 Jan., „
		H. S. P. Mahon,	763 0 0	750 0 0	150 0 0	1	18 Oct., 1862.
Galway,	Ballymoe,	John L. Bagot,	350 0 0	350 0 0	140 0 0	2	16 Sept., 1862.
	Clare,	J. J. Gunning,	800 0 0	500 0 0	100 0 0	1	1 July, 1862.
	Dunkellin,	Messrs. D'Arcy,	450 0 0	450 0 0	180 0 0	2	22 Jan., 1863.
		John H. Burke,	504 0 0	500 0 0	300 0 0	3	28 May, 1861.
	County of the Town of Galway,	Sir T. E. Blake,	375 18 6	350 0 0	140 0 0	2	17 Oct., 1862.
	Dunmore,	William Burke,	500 0 0	500 0 0	200 0 0	2	18 June, „
	Kilconnell,	Andrew Comyn,	350 6 9	350 0 0	140 0 0	2	11 Feb., 1863.
		Edmond Mahon,	230 0 0	200 0 0	120 0 0	3	9 Mar., „
	Killian,	Cath. F. Hall and J. W. Maunsell,	350 0 0	300 0 0	180 0 0	3	29 Nov., 1862.
	Kiltartan,	Anna G. Bagot,	1,280 0 0	800 0 0	480 0 0	3	19 Jan., 1863.
	Leitrim and Loughrea,	Charles O'Farrell,	8,359 5 2	2,500 0 0	1,000 0 0	2	22 Mar., 1861.
	Leitrim,	Maria Louisa Blake,	317 0 0	300 0 0	120 0 0	2	4 Oct., 1862.
		Philip Reade,	595 0 0	500 0 0	300 0 0	3	13 Jan., 1863.
	Longford,	Walter R. Nolan,	539 2 9	500 0 0	100 0 0	1	1 Aug., 1862.
	Moycullen,	James O'Hara,	260 0 0	250 0 0	100 0 0	2	21 Jan., 1863.
	Tiaquin,	John Blakeney,	1,069 15 11	1,000 0 0	800 0 0	4	15 Jan., „
		Ditto,	1,063 0 0	1,000 0 0	600 0 0	3	21 Feb., „
		J. S. Kirwan,	1,105 0 0	1,000 0 0	800 0 0	4	28 Sept., 1861.
		Peter Blake,	385 17 11	350 0 0	140 0 0	2	14 July, 1862.
Clare,	Bunratty, Lr.,	T. S. MacAdam,	1,000 0 0	800 0 0	160 0 0	1	21 Nov., 1862.
		John C. Delmege,	1,330 0 0	1,300 0 0	260 0 0	1	13 Feb., 1863.
	Clonderalaw,	Robert W. C. Reeves,	1,802 0 0	1,000 0 0	200 0 0	1	1 Mar., 1859.
	Corcomroe,	James O'Brien,	756 0 0	500 0 0	200 0 0	2	23 April, 1862.
		Francis M. Calcutt,	548 0 0	500 0 0	200 0 0	2	23 April, „
	Inchiquin,	John Petty,	800 0 0	500 0 0	200 0 0	2	23 Nov., 1859.
		Patrick Higgins,	500 0 0	450 0 0	90 0 0	1	21 June, „

SOUTHERN DISTRICT.

Limerick,	Clanwilliam,	John S. Dwyer,	511 0 0	500 0 0	100 0 0	1	3 Dec., 1862.
	Connelloe, Lr.,	The Rev. Geo. G. Gubbins,	250 0 0	250 0 0	100 0 0	2	18 Oct., 1860.
		Robert Ferguson,	239 0 0	200 0 0	120 0 0	3	15 May, 1862.
		Emily G. Studdert,	250 0 0	250 0 0	100 0 0	2	2 Dec., „
	Connelloe, Up.,	F. B. Walker,	500 0 0	400 0 0	160 0 0	2	2 June, „
		Edward T. Massy,	1,000 0 0	1,000 0 0	800 0 0	4	21 Feb., 1863.
	Coshlea,	The Hon. J. Massy,	410 0 0	350 0 0	280 0 0	4	3 Feb., „
		Lord Massy,	250 0 0	250 0 0	100 0 0	2	4 Mar., „
	Coshma,	Earl of Dunraven,	4,800 0 0	4,000 0 0	2,000 0 0	4	3 Oct., 1862.
		Robert Maxwell,	400 0 0	400 0 0	160 0 0	2	26 Sept., „
		Earl of Dunraven,	700 0 0	700 0 0	420 0 0	3	20 Dec., „
		Ditto,	450 0 0	400 0 0	240 0 0	3	20 Dec., „
		Ditto,	275 0 0	250 0 0	150 0 0	3	20 Dec., „
	Glenquin,	Thomas D. Evans,	300 0 0	200 0 0	80 0 0	2	16 Feb., 1863.
		William Roche,	920 0 0	900 0 0	180 0 0	2	16 Mar., „
	Shanid,	John C. Delmege,	2,000 0 0	1,000 0 0	600 0 0	3	21 Aug., 1862.
		Thomas Bateson,	600 0 0	600 0 0	360 0 0	3	31 Oct., „
		The Ven. F. Goold,	300 0 0	300 0 0	240 0 0	4	21 Feb., 1860.
	Smallcounty,	George Vandeleur,	614 19 0	600 0 0	240 0 0	2	13 June, 1862.

(B.) Schedule showing the Loans in progress, the amount applied for, &c.—*continued.*

County.	Barony.	Applicant.	Amount applied for. £ s. d.	Amount sanctioned. £ s. d.	Amount issued. £ s. d.	No. of Instalments authorized.	Date of last Order to Issue.
Tipperary,	Clanwilliam,	George M. Dawson,	1,000 0 0	1,000 0 0	800 0 0	4	30 Jan., 1862.
	Kilnemanagh,	John W. Cooke,	250 0 0	200 0 0	120 0 0	3	2 June, „
	Owney and Arra	William Parker,	500 0 0	500 0 0	400 0 0	4	10 Nov., 1860.
		William Thomas Poe,	800 0 0	800 0 0	160 0 0	1	5 April, 1862.
		Anthony Hannagan,	1,000 0 0	1,000 0 0	200 0 0	1	16 June, „
		Bolton J. Waller,	1,000 0 0	1,000 0 0	200 0 0	1	10 Jan., 1863.
		George Bolton,	1,000 0 0	1,000 0 0	200 0 0	1	24 Feb., „
Cork,	Bere,	Lord C. C. P. Clinton,	1,000 0 0	500 0 0	200 0 0	2	12 Jan., 1863.
		Ditto,	1,000 0 0	500 0 0	300 0 0	3	13 Jan., „
	Carbery, West,	The Rev. W. A. Fisher,	350 0 0	200 0 0	80 0 0	2	25 Sept., 1862.
	„	Richard H. H. Becher,	152 0 0	150 0 0	60 0 0	2	18 Dec., „
	„	Michael A. R. Becher,	100 0 0	100 0 0	60 0 0	3	18 Dec., „
		Lord C. C. P. Clinton,	500 0 0	500 0 0	100 0 0	1	11 July, „
	Duhallow,	Sir Geo. C. Colthurst, Bt.,	2,000 0 0	450 0 0	270 0 0	3	21 Nov., „
		Ditto,	400 0 0	350 0 0	140 0 0	2	29 May, „
	Carbery, East,	M. A. R. Becher,	200 0 0	200 0 0	40 0 0	1	6 Mar., „
		Henry J. Hungerford,	652 12 0	500 0 0	400 0 0	4	29 Sept., „
		Ditto,	200 0 0	200 0 0	40 0 0	1	31 Jan., 1863.
	Fermoy,	Rowland Campion,	320 0 0	300 0 0	60 0 0	1	30 Jan., 1862.
		George Hewson,	376 6 0	350 0 0	70 0 0	1	14 July, „
	„	Roger G. Davis,	200 0 0	200 0 0	80 0 0	2	21 June, 1861.
	Ibane and Barryroe,	M. A. R. Becher,	200 0 0	200 0 0	160 0 0	4	19 Dec., 1862.
	Imokilly,	Viscount Middleton,	450 0 0	400 0 0	240 0 0	3	29 Jan., „
		Ditto,	600 0 0	600 0 0	240 0 0	2	6 Feb., „
		Michael R. O'Farrell,	300 0 0	300 0 0	60 0 0	1	11 Mar., 1863.
	Kerrycurrihy,	Standish O'Grady,	290 0 0	250 0 0	150 0 0	3	4 Mar., „
	Kinalea,	Gersham Herrick,	725 0 0	550 0 0	440 0 0	4	28 Mar., „
	Muskerry, West	Sir George C. Colthurst,	715 4 0	550 0 0	110 0 0	1	5 Jan., 1863.
	Orrery and Kilmore,	Richard Daly,	250 0 0	250 0 0	50 0 0	1	16 Oct., 1862.
		Ditto,	150 0 0	150 0 0	30 0 0	1	8 Jan., 1863.
Waterford,	Gaultiere,	John P. Fitzgerald,	1,000 0 0	1,000 0 0	200 0 0	1	13 Dec., 1862.
		Ditto,	350 0 0	350 0 0	70 0 0	1	24 Mar., 1863.
	Decies without Drum,	The College of Physicians,	2,000 0 0	2,000 0 0	400 0 0	1	27 Aug., 1862.
Kerry,	Clanmaurice,	Goodman Gentleman,	543 14 0	500 0 0	300 0 0	3	3 April, 1860.
		Jeremiah Loughnan,	540 0 0	500 0 0	300 0 0	3	31 Oct., 1862.
		The Rev. E. F. Day,	683 0 0	600 0 0	480 0 0	4	25 Mar., 1863.
		James Crosbie,	464 0 0	450 0 0	180 0 0	2	10 Jan., „
		Gerard O'Callaghan,	300 0 0	300 0 0	120 0 0	2	25 July, 1862.
	Corkaguiney,	Richard Leahy,	482 0 0	400 0 0	240 0 0	3	2 July, „
		Richard M. Hickson,	500 0 0	500 0 0	100 0 0	1	27 Jan., 1863.
	Dunkerron,	Richard Mahony,	513 0 0	500 0 0	200 0 0	2	15 Dec., 1862.
		Sir R. Blennerhassett,	741 0 0	700 0 0	140 0 0	1	17 Jan., 1863.
	Magunihy,	F. H. Downing,	955 13 4	600 0 0	120 0 0	3	25 Jan., 1862.
	Iraghticonnor,	The Rev. Geo. Browne,	2,758 0 0	1,000 0 0	600 0 0	3	25 Jan., „
		Stephen E. Collis,	700 0 0	700 0 0	420 0 0	3	26 Mar., „
		St. John T. Blacker,	400 0 0	400 0 0	240 0 0	3	24 Mar., „
		Meade C. Dennis,	1,139 16 4	1,000 0 0	200 0 0	1	7 May, „
		Thomas S. Dennis,	1,500 0 0	1,500 0 0	300 0 0	1	29 May, „
		Thomas Sandes,	1,366 15 0	1,150 0 0	230 0 0	1	29 Jan., 1863.
	Iveragh,	The Knight of Kerry,	800 0 0	300 0 0	60 0 0	1	27 April, 1861.
		J. Morrogh Bernard,	3,384 0 0	1,500 0 0	900 0 0	3	13 Oct., 1862.
		The Rev. J. L. Chute,	300 0 0	300 0 0	240 0 0	4	26 Mar., 1863.
		The Rev. R. Moore,	250 0 0	250 0 0	50 0 0	1	2 Feb., „
	Trughanacmy,	Arthur E. Herbert,	300 0 0	300 0 0	180 0 0	3	5 Aug., 1862.
		Guardians of R. A. Hickson	300 0 0	300 0 0	60 0 0	1	6 May, „
		Ditto,	300 0 0	200 0 0	40 0 0	1	6 May, „
		Maria Drummond,	886 7 6	850 0 0	170 0 0	1	10 Sept., „
		John Hurly,	402 0 0	250 0 0	50 0 0	1	30 Oct., „
		Ditto,	242 0 0	200 0 0	40 0 0	1	30 Oct., „

By Order,

E. Hornsby, *Secretary.*

Office of Public Works, Dublin,
31*st May*, 1863.

APPENDIX C.

INLAND NAVIGATIONS AND HARBOURS.

EXTRACTS from the Annual Reports, for the year 1862 :—

	Stations.	Page
No. 1.—Adams, Robert, Tyrone Navigation,	Coalisland,	50
„ 2.—Bellew, James, Boyne Navigation,	Old Bridge,	50
„ 3.—Boylan, J. J., Donaghadee Harbour,	Donaghadee,	50
„ 4.—Merrick, J. M., Shannon Navigation (Athlone District),	Athlone,	51
„ 5.—Molloy, W., Shannon and Maigue Navigations (Limerick District),	Limerick,	52

Appendix D.

Report of Mr. Robert Adams, Inspector.

Report of Mr. Robert Adams, Inspector,

On the State of the Tyrone Navigation.

For the year 1862. Dated 6th January, 1863.

I have the honour to report, for the information of the Commissioners, that the works on the Tyrone Navigation are all in good order, with the exception of the eastern bank of the seventh level, which has shown some symptoms of weakness; this, however, will soon be put to right again.

The navigation channel, also, of this level has become very much silted up,—so much so as to cause some inconvenience to the trade; this silt is now being removed. No new works have been executed during the past year, the works executed being merely those of repair incidental to the maintenance of the canal.

I am happy to add that the canal steadily maintains its trade.

Report of Mr. James Bellew, Superintendent.

Report of Mr. James Bellew, Superintendent,

On the State of the Works of the Boyne Navigation.

For the year 1862. Dated 1st January, 1863.

I beg to forward the following report of the state of the Boyne Navigation, and of the works of repair which have been executed during the past year.

River Wall, Ball's Grove Trackway.

This wall has held up well, owing to the promptness with which any portion of it that may happen to fall down is at once built up. There is no breach upon it at present.

Oldbridge Station.

The lock-gates at this station are in good repair, and not likely to require any outlay during the coming season. There is a leakage between the bottom rail and the sill of the breast-gates, owing to the wear of the rail; but as there is a plentiful supply of water from the Boyne, and the sheeting of the gates in good order, I do not think it necessary to incur the responsibility of the heavy expense that would be attendant on having the gates raised for the purpose of remedying the defect. The kitchen floor of the lock-keeper's house has been newly bricked, the roof repaired, and a new office chimney erected. The guard-lock is in good order.

Farm Trackway.

This trackway has undergone a very excellent repair; it is nearly two miles in length, and has been altogether new gravelled.

Stalleen Station.

The breast-gates at this station are old; there will soon be a new balance beam required; after which, I am of opinion, they may last some time longer. The deep gates and guard-lock are in good repair.

Broe Station.

The lock-gates at this station are in good repair. The back rampart along a portion of this level requires to be raised, by having some gravel or other stuff put upon it. The floods have been so very great, during summer and winter, that the overfall has worn the bank; therefore, in order to have a proper depth of water in the canal, it will be necessary to have the rampart raised wherever the rush of water has worn it.

Rosnaree Station.

This is a double lock. A very excellent pair of new middle gates have been put up at this station. The deep gates are in good order, but the breast gates are old, bad, and unworthy of repair. It was the intention of the late Mr. Gibbons to recommend that new ones be contracted for during the coming season. I do not anticipate that any other repair will be necessary at this station during the ensuing year.

Mill Lock, Slane.

These gates are in good order, being almost new.

Castle Lock Station.

The works at this station are in good repair, with the exception of some dredging which will be required at the tail of the lock, when the water becomes low; because, in consequence of the very heavy floods we have for such a length of time experienced, a quantity of sand, &c., has been carried across the small bank that separates the cut from the river, and it has lain at the tail of the gates; therefore, in low water, the deposit, if not removed, may interfere with the easy passage of the boats.

In the proper season it will be necessary to have the different lock-gates tarred, and hand-rails, &c., painted.

Report of Mr. J. J. Boylan, c.e., Resident Engineer.

Report of Mr. J. J. Boylan, c.e., Resident Engineer, on the Works executed for the Improvement of Donaghadee Harbour, in the *County of Down*, during the year 1862.

Dated 27th February, 1863.

The works ordered for the improvement of this harbour have been brought to a successful termination at the close of the year 1862, and within the amount estimated.

There is now a depth of ten feet of water (at low water spring-tides) alongside the south pier, from a point 100 feet west of the western crane, and extending to the entrance, where the depth is gradually increased to 13 feet, and over an extent of 3·4 statute acres. At the north side of the harbour the bottom has been cleared of all loose stones and irregularities of surface, for a space of 0·6 statute acre, in which there is a depth of 9 to 10 feet, making a total area of 4 statute acres in which there is good water within the harbour. At the inner end of the harbour a rough stone pier was formed by an extension of the "old quay," alongside which there is 6 to 9 feet at "high" water, giving convenient berths for small vessels to load and discharge cargoes,

Report of Mr. J. J. Boylan, C.E., Resident Engineer.

and affording good shelter for fishing smacks and row boats laid up during the winter season.

The dredger was occupied throughout the year with the deepening of the harbour, operating upon similar material as that stated in my last annual report, but experienced many interruptions from stormy weather, having been idle one-sixth of the time from that cause. The increased depth of water in which the dredger was working, as well as the decrease in the height of the material to be operated upon, considerably retarded the progress—the average time for work during each tide being but five hours instead of six hours, as in the previous year.

The party of helmet-divers continued their operations at the piece of rock at the north pier head, until the 1st October last, when they completed the removal of it, and during the remainder of the year they were clearing loose stones from the bottom of the harbour.

The two cranes on the south pier were thoroughly repaired, furnished with new brass bushings in all the pedestals, new pinions and pinion-shafts, and the entire cleaned down and painted. The wrought iron hand-rails to the four flights of steps descending from the south pier have been renewed, the old ones having in many places being broken, worn across by the corrosive action of the salt water.

Two new mooring rings have been inserted in the south pier, where the former ones were pulled out, during very rough weather, by vessels.

The face of the quay wall has been pinned in, and pointed with cement in all places where it was necessary; the pavement on the surface of the quay has been repaired, and, where started, taken up and re-set; and the sea pavement has been pinned in and secured where requisite.

The warping buoy has been recaulked, and the chain mooring repaired, and is now placed on the north edge of the "deep" or "improved" portion of the harbour.

During the execution of the works almost the entire of the stones and rock raised were formed into a rough breakwater at the end of the old quay, for the purpose (as well as the convenient disposal of the material) of forming a shelter to the temporary "slip" on which the flats were from time to time repaired; this rough breakwater has been faced up on two sides with a dry stone quay wall, and protected with timber piles, driven at 5 feet apart, 3 feet into the bottom, and secured at the top with bolts to a timber railing fixed on the top of the wall. This quay extends 70 feet, is 45 feet wide at the end, it dries at low water, and has from 6 to 9 feet along it at high water, and is raised to a height of $1\frac{1}{2}$ feet above high water springs, thus forming a convenient and well sheltered landing quay for small vessels. The timber used in its construction was the old scaffolding used in excavating the rock at the north pier head.

The steam dredger and flats for tending on her, and the derrick used by the divers, as well as all the plant used in the works, have been maintained in efficient working order.

Quantity of work executed during the year 1862:—

Gravel, clay, stones, &c., dredged,	12,317	cubic yards.
Stones raised by divers,	180	,,
Rock excavated by do.,	446	,,
Total,	12,943	

Report of Mr. James M. Merrick, Inspector,

On the State of the SHANNON NAVIGATION, ATHLONE DISTRICT.

For the year 1862. Dated 14th January, 1863.

Report of Mr. James M. Merrick, Inspector.

Navigation Channel from Shannon Harbour to Shannon Bridge.

The following works have been executed for the maintenance of the navigation course, between Shannon Harbour and Battle Bridge, a distance of seventy-nine miles, including Loughs Ree, Forbes, and Boffin, &c. Thirty-three new larch guide-piles were erected to replace those decayed or stolen; 52 guide-piles were distinguished by bushes or boards at top; 17 floating piles were moored; 15 stone beacons repaired, and 27 white-washed; 8 new beacon buoys (of wrought iron), were moored, and 23 were repaired, painted and re-moored; 4 new cast-iron guide-piles, of an improved construction, with distinguishing discs at top, have been erected in Lough Ree, and give much satisfaction.

Shannon Bridge.

The north-west pier of the swivel bridge has been thoroughly repaired, and an ashlar pavement set inside the coping.

The heel-stones of the swivel bridge have been repaired, and the approaches to it metalled.

The south wharf was gravelled, and the approach road repaired.

The collector's house was whitewashed and painted.

A water-gauge has been erected near the mouth of the river Suck, which is registered by the toll-collector daily.

Athlone.

The fence walls of the Board's property at Leinster Quay were repaired, and a new fence wall built at the end of the N.W. wharf.

The Connaught Quay has been gravelled, and 2 cast-iron mooring-posts erected between the lock and the bridge.

The lock-gates have been tarred, and a new platform of Memel timber erected on the lower gates.

The paddles of the tunnel sluices were adjusted by the diver and the gearing repaired.

The foot-paths of the swivel bridge were repaired, and the approaches metalled with Galway granite.

Lanesborough.

The heel-stones at both ends of the swivel bridge being much worn, the defective portions were cut away to a depth of 8 inches, and re-filled with cement concrete.

The wharves and approach roads have been metalled.

A large barge, for general use, has been thoroughly repaired at this station.

Turmonbarry.

The machinery of the swivel bridge has undergone a thorough repair, and all the iron work has received two coats of oil paint.

The lock-gates have been tarred, and the iron work painted.

The house at the bridge, the property of the Commissioners, has been repaired and whitewashed, and the timber work painted.

The timber fish-pass in the weir wall has been repaired.

The western embankment, originally only a few inches over winter floods, has been raised 2 feet for a length of 180 perches above that level, to prevent the adjoining lands from being inundated; the additional height, which is four feet wide on top, is composed of puddle, with a rubble pitching on the river face, and covered on top and back slope with sods. The back drain has been cleaned up, and a fence wall built at the north end of the embankment, to prevent trespass by either the country people or cattle passing over it; 90 perches of back drain, above the embankment at Lack, has also been cleaned out.

Appendix D.

Report of Mr. James M. Merrick, Inspector.

Twenty-two perches of fence and drain have been made on the property of the Commissioners, at the top of Camlin River, to prevent trespass of cattle.

Cloondrah.

The lock-gates have been kept in good repair, and 2 oak stop-posts fixed at the lock.

The towing-path from Cloondrah Canal Bridge, at lock house, to the Shannon, has been metalled. A new timber entrance gate has been erected at the end of the towing path, next the bridge, to prevent cattle trespassing on the banks of the canal.

The lock-house has been lime-washed and some repairs effected to the yard walls.

Rooskey.

The weir-wall has been staunched by a backing of puddle on the up-stream side.

The lock gates have been tarred, the balance beams repaired where they shewed symptoms of dry rot, and a wrought-iron hand-rail erected. Two mooring posts have been fixed at the lock, and 3 at the bridge.

The swivel bridge approaches were metalled, and the timber floor of platform was repaired.

Theroof and chimney of lock-house have been repaired, and the walls pointed with Portland cement.

Albert Lock and Jamestown Canal.

Two hundred and thirty-eight perches of south boundary drain have been cleaned out.

The lock-gates have been tarred, and wrought-iron hand rails fixed on the balance beams.

Jamestown Mill Buildings and Kilbride.

Some slight repairs to the foundations of the outhouse of the mill buildings were effected.

Two oak mooring posts have been erected at the wharf at Kilbride.

Carrick-on-Shannon.

A new residence and office for the toll-collector is in course of erection on the south wharf at this station.

The wharves have been metalled.

Battle Bridge and Drumleague Locks, and Lough Allen Canal.

The roof and chimney of lock-house at Battle Bridge have been repaired ; 4 new sashes were put in, and the house whitewashed.

The lock-gates were tarred and the masonry of the forebay of lock pointed with Portland cement.

A new timber entrance gate was erected at the road to towing path, to replace an old one.

A part of the embankment below the lock which gave way, has been repaired, and the towing-path metalled.

One thousand one hundred and seventy-two perches of boundary drains have been cleaned out between Battle Bridge and Lough Allen, to prevent the adjoining tillage lands from being injured.

The lock-house at Drumleague has been thoroughly repaired ; 4 new window sashes, and 2 new doors and frames erected ; roof repaired, and chimney shaft pointed with Portland cement ; interior and exterior walls plastered and whitewashed, and timber work painted.

The lock-gates were tarred and the iron work painted, and new timber sluice paddles, and frames and footboards were substituted for decayed ones.

The pathway from lock to lock-house has been gravelled, and 2 oak mooring posts have been erected at the lock.

River Shannon, from Battle Bridge to Lough Allen.

The remains of the old eel-weirs have been completely removed from the bed of the river at Drummore and Crawford's Mill, and Inchagoul Island ; a head dam, formed of plank, secured to iron bars driven into the rocky bottom, was sufficient to keep the works sufficiently dry during the operations. The old weirs afforded great facilities for poaching.

Knockvicar and Boylewater.

In the navigation course from Drum Wharf to its junction with the Shannon, 3 floating piles have been moored, and one stone beacon repaired and whitewashed.

Drum Wharf has been repaired and metalled, and also the wharf at Knockvicar.

A large slip which took place in the embankment near the lock has been repaired.

A new timber bridge, 20 feet span and 10 feet wide, has been erected across a main drain on the towing-path between the lock and Knockvicar Bridge.

Steam Dredger and Dredging Operations at Curreen Point, Lough Ree.

The timber built steam dredger having undergone a thorough repair, and got into working order, commenced dredging on the 13th of May, at Curreen Point, to deepen the navigation channel sufficiently for the large steamers to trade to Lanesborough during the summer. The channel dredged is 2,000 feet long by 100 feet wide, and has a depth of 7 feet 10 inches, summer water level. The excavated material consisted of 14,487 cube yards hard clay and gravel, and 110 cube yards boulders. The work was completed on the 30th of November last.

The other works in this district do not require particular mention, being in general good repair.

Report of Mr. William Molloy, Inspector.

Report of Mr. William Molloy, Inspector,

On the State of the Shannon Navigation (Limerick District), and the Maigue Navigation.

For the year 1862. Dated 29th January, 1863.

In compliance with the instructions contained in your letter of the 18th ultimo, I have to report to you, for the information of the Commissioners, that the works in general on the Lower and Middle Shannon are in a safe and substantial state of repair. Another severe season has passed over us since my last report without producing any injury to the works. The necessary repairs for the maintenance of the navigation have been executed without causing any delay or interruption to the general traffic thereon. The principal works which have been done in this district are as follows, viz. :—

Querin.

The roadway and wharf at this station have been repaired, and the collector's office painted.

Kilrush.

The causeway and pavement at this pier have been repaired, a portion of the coping-stones reset and pointed in cement, the roof of shed coated with Stockholm tar, both wooden offices painted, and the bye-law boards renewed and varnished.

Saleen.

The wharf has been thoroughly repaired with a good coating of broken stones, the collector's house repaired, lime-whitened, and a new boarded floor laid in the bedroom.

Kilteery.

The pier is in a good state of repair, and no expenditure incurred for its maintenance during the past year.

Foynes.

Both hoisting-cranes on the pier have been scraped, cleaned, and painted (two coats), and the wharf repaired with broken stones. The silt is still very much on the increase, which seriously affects the basin.

Kildysart.

The road and causeway leading to this pier have been repaired, and the works are all in good order.

Clare.

The wharf has been thoroughly repaired with a good coating of broken stones, the walls and ceiling of the office lime-whitened, and the roof coated with best Stockholm tar. The berths for the vessels frequenting the port have been cleared of all stones and other obstructions which might in any way injure the bottom of vessels. The hoisting-crane met with an accident that broke one of the back-stays, which has been replaced with a new one, and all the wood-work painted two coats, in best oil paint.

Corbally Weir.

This regulating weir, which is maintained for navigation and mill power conjointly, is in a very good state of repair.

Limerick Navigation.

The canal banks, wharves, and roadways between Limerick and Killaloe, a distance of sixteen miles, have been well and carefully maintained during the past year, the necessary portions of the boundary drains scoured up and deepened, so as to afford every facility to the drainage of the adjoining lands. The wharf and roadway between Clare-street and the canal stores have been repaired with 160 cubic yards of broken stone; 740 lineal perches of the trackway coated with good strong gravel; 325 superficial yards of stone pitching set on the slopes of banks to prevent the floods from cutting it away. All the lock-gates, twenty-four in number, have been repaired, the necessary portions painted, the sheeting scraped, cleaned, and coated with best Stockholm tar. Two new pair of lock-gates have been made and erected, one at Clonlara, the other at Monaskea; two new balance beams, two foot-boards, four loggerheads, four uprights, brackets and paddles, and one hand-rail, have been put on the several other gates, as also, the necessary repairs done to the iron works. Two timber accommodation bridges, being old and defective, gave way, and had to be replaced by new ones,—one at Plassey, over the mill-race, fifteen feet span; the other over the mill-race at Killaloe, six feet span. The lock-houses, stores, &c., twenty-one in number, have been all lime-whitened, the roofs repaired, and all woodwork painted; one new floor in Cussane lock-house, fifteen feet by ten feet, laid with three-quarter inch deal, on joists of four inches by two inches; one new door frame, one new window with frame and sash, glazed, for same. A new porch, ten feet high by seven feet four inches, has been put up at the collector's house at Killaloe. A new class of trade boats, propelled by steam, and carrying their own cargoes, have been recently introduced on this navigation by the Grand Canal Company; those steamers are of larger dimensions than the ordinary trade boats, and requiring a greater length of locks and deeper water. For the accommodation of these boats, it was found necessary to lengthen the Annabeg lock on the Shannon level at Plassey; this has been done by putting in a new cut-stone sill, thereby adding three feet six inches to the length of the chamber. Several shoals of silt had to be removed both from the canal and Shannon levels, so as to afford the requisite depth of water for these new vessels. The steam dredger removed six of these shoals, containing 5,157 cubic yards, and the hand dredger removed seven shoals, containing 1,305 cubic yards, making a total of 6,462 cubic yards, which were discharged at an average distance of 300 yards from the places dredged.

World's End.

The roadway and wharf have been repaired with 150 tons of strong screened gravel; the regulating weir wall is in good repair.

Bunown, Ardcloony River.

This river, which takes its rise in the Clare mountains, is a source of great annoyance and yearly expense, in consequence of the large amount of gravel brought down by each succeeding flood, and which is either deposited in the old river course above the weir wall, or driven into the navigation course below the bridge. In consequence of the many complaints made by the proprietors of the adjoining lands of the injury they sustained by this weir wall, it was found necessary to remove it in order to prevent any litigation on the subject. When this weir wall was removed, it was also found necessary to remove from the bed of the old river course this deposit, the accumulation of many years; this has been done; the quantity of gravel removed is 6,212 cubic yards, and there has been 1,011 superficial yards of sodding done to protect the banks and sides of this river from cutting.

Killaloe.

The dredging of the stanks and shoals above the regulating weir wall, which had been in progress of removal, as stated in my last annual report, had been resumed by the steam dredger on the 1st of August last, when the water had risen sufficiently high to enable her to float over them, and ceased on the 6th November, a period of thirteen weeks, during which time she removed 3,800 cubic yards of hard gravel and large boulder stones, many of the latter weighing from 15 to 30 cwt. each. The removal of these obstructions has had a most beneficial effect, which is quite apparent, as it affords a greater facility for the discharging power of water over the weir wall, and lessens the current in the navigation course. A portion of the ensuing season will suffice for the removal of the whole. Three hopper barges which attend the dredge boat have been repaired; one new hopper put into one of them, and portions of her hull sheeted with 280 feet, superficial, of two-inch red pine planking. All the other works at this station are in good repair.

Scariff and Toomgrany.

The harbours and wharves at both these stations are in good repair.

Mountshannon.

The pier at this station sustained some injury by the late gales, which was promptly attended to; the eastern parapet rebuilt, and thirty superficial yards of strong pavement set on the causeway.

Portumna.

The earthen bank under the wooden jetty was very much worn from the constant action of the water; this has been repaired with a substantial stone-pitching of 83 superficial yards; the jetty has been repaired with 97 feet, superficial, of 3-inch planking. The superstructure of the swivel bridge has been repaired, and the hoisting-crane painted.

Meelick.

The Victoria lock-gates have been scraped, cleaned, and coated with best Stockholm tar, and all the iron work painted. Several leakages in the new canal banks having appeared from time to time, which, when perceived, were attended to without delay and stanched. The regulating weir wall and other works in connexion with this station are all in good repair.

Cloonaheenogue Canal.

The lock-gates have been scraped clean and coated with tar; the roof the lock-house has been overhauled and the interior lime-whitened; 592 perches of boundary drains cleaned and deepened. Both swivel bridges are in good repair.

APPENDIX D.

Report of Mr. William Molloy, Inspector.

Banagher.

The collector's house has been repaired and lime-whitened, the store-house repaired, and one new door and frame put in same. The machinery of the swivel bridge adjusted, and the superstructure repaired.

Shannon Harbour.

The ferry boat has been overhauled and caulked, both exterior and interior coated with best Stockholm tar; the approaches to the ferry boat and wooden bridge have been repaired and made good. During the late gales two or three of the Grand Canal Company's boats struck the wooden bridge and broke two uprights, two cap pieces, and fourteen diagonal braces. Some temporary repairs have been executed, which will answer for the present; but it is actually necessary to drive a row of piles and place booms at the western or up-stream side of this bridge, so as to prevent a recurrence of the accident.

General Navigation.

The necessary guide piles have been driven between Shannon Harbour and Portumna, and seven floating buoys have been placed on shoals in Lough Derg, in order to define the sailing course.

In conclusion, I beg to inform you that the works in general on the Lower and Middle Shannon, as also on the Maigue Navigation, are all in a safe and satisfactory state of repair.

RIVER MAIGUE NAVIGATION.

The roof of the collector's house has been overhauled and pointed in cement, the interior lime-whitened, and all wood work painted two coats. The swivel bridge has been scraped, cleaned, and painted two coats, the machinery adjusted, and the necessary repairs executed to the superstructure.

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For Her Majesty's Stationery Office.

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THAMES EMBANKMENT COMMISSION, 1862 AND 1863.

REPORT

OF

THE COMMISSION

APPOINTED TO CONSIDER

PLANS FOR MAKING A COMMUNICATION BETWEEN THE EMBANKMENT AT BLACKFRIARS BRIDGE AND THE MANSION HOUSE,

AND ALSO

BETWEEN THE EMBANKMENT AT WESTMINSTER BRIDGE AND THE EMBANKMENT AT MILLBANK.

WITH

PLANS AND APPENDIX.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1863.

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COMMISSION to consider PLANS for making a COMMUNICATION between the EMBANKMENT at BLACKFRIARS BRIDGE and the MANSION HOUSE, and also between the EMBANKMENT at WESTMINSTER BRIDGE and the EMBANKMENT at MILLBANK.

Victoria, by the Grace of God of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith.

To Our right trusty and well-beloved William Cubitt, Lord Mayor of Our City of London, Our trusty and well-beloved Sir Joshua Jebb, Knight Commander of Our Most Honourable Order of the Bath, Major-General in Our Army, Our trusty and well-beloved John Thwaites, Esquire, Chairman of the Metropolitan Board of Works, Our trusty and well-beloved Douglas Galton, Esquire, Captain in Our Corps of Royal Engineers, Our trusty and well-beloved Edward Burstal, Esquire, Commander in Our Navy, Secretary of the River Thames Conservancy Board, Our trusty and well-beloved Henry Arthur Hunt, Esquire, Surveyor of Our Works and Public Buildings, Our trusty and well-beloved John Robinson McClean, Esquire, and Our trusty and well-beloved William Tite, Esquire, Greeting:

Whereas by an Act passed in the last Session of Parliament, intituled "An Act for "embanking the North Side of the River Thames from Westminster Bridge to Black-"friars Bridge, and for making new Streets in or near thereto," Provision has been made for a new Thoroughfare on an Embankment of the River Thames between Westminster Bridge and Blackfriars Bridge.

And whereas We have deemed it expedient that further Investigation should be made into the most eligible Means of extending the Thoroughfare authorized by the said recited Act.

Now know ye that We, reposing great Trust and Confidence in your Zeal and Ability, have authorized and appointed, and do by these Presents authorize and appoint you, the said William Cubitt, Sir Joshua Jebb, John Thwaites, Douglas Galton, Edward Burstal, Henry Arthur Hunt, John Robinson McClean, and William Tite, to be Our Commissioners to consider Plans for making a Communication between the Embankment at Blackfriars Bridge and the Mansion House, by means of a new Street in a North-easterly Direction from the Termination of the Embankment Roadway near Blackfriars Bridge, or of an extension of the Embankment to the Eastward of Blackfriars Bridge or otherwise, and also Plans for uniting the intended Embankment at Westminster Bridge with the existing Embankment at Millbank, and also to consider the Advantages and Cost of the different Plans that may appear to you to be calculated to relieve the over-crowding of existing Thoroughfares, and to conduce to the Convenience of the Public and the Embellishment of the Metropolis.

And We do hereby give and grant to you, or any Three or more of you, full Power and Authority to call before you such Persons as you shall judge likely to afford you any Information upon the Subject of this Our Commission, and to inquire of and concerning the Premises by all other lawful Ways and Means whatsoever.

And We do by these Presents will and ordain that Our Commission shall continue in full Force and Virtue, and that you, Our said Commissioners, or any Three or

more of you, may from Time to Time proceed in the Execution thereof, and of every Matter and Thing therein contained, although the same be not continued from Time to Time by adjournment.

And We further ordain that you, or any Four or more of you, may have liberty to report to us your Proceedings under this Commission from Time to Time, should you judge it expedient so to do.

And for your Assistance in the due execution of these Presents, We have made choice of Our trusty and well-beloved Henry Kingscote, Esquire, to be Secretary to this Our Commission, and to attend you, whose Services and Assistance We require you to avail yourselves of from Time to Time as Occasion may require.

Given at Our Court at Saint James's, the Sixteenth Day of August 1862, in the 26th Year of Our Reign.

By Her Majesty's Commands.

(Signed) G. GREY.

REPORT.

TO THE QUEEN'S MOST EXCELLENT MAJESTY.

We, the Commissioners appointed by Your Majesty to "consider plans for making a "communication between the embankment at Blackfriars Bridge and the Mansion House "by means of a new street in a north-easterly direction from the termination of the "embankment roadway near Blackfriars Bridge, or of an extension of the embankment "to the eastward of Blackfriars Bridge, or otherwise; and also plans for uniting the "intended embankment at Westminster Bridge with the existing embankment at "Millbank, and also to consider the advantages and cost of the different plans that "may appear to us to be calculated to relieve the over-crowding of existing thorough-"fares, and to conduce to the convenience of the public and the embellishment of the "metropolis," beg to submit the following Report.

We have carefully considered that part of the Report of the Commissioners of 1861, which recommended that the traffic from Westminster Bridge to the Mansion House should leave the embankment of the river at Blackfriars Bridge, and from that point eastward should pass along a new line of street, as shown by a map accompanying that Report.

In accordance with our instructions, we directed plans and estimates to be prepared for continuing the embankment eastward in front of the wharves and warehouses, as far as Queenhithe. We are, however, deterred from recommending this plan by considerations similar to those which weighed with the Commissioners in 1861. We find that the cost of purchasing the various wharves and warehouses would be very great, as would also the claims for compensation by the numerous parties now carrying on lucrative trades there, in connexion with the river, and that those trades, administering largely to the public convenience, could not be so seriously interfered with without causing great public detriment. We therefore recommend the abandonment of the idea of embanking that part of the river.

Our attention was next directed to a proposition for continuing the roadway by a line of street from Blackfriars Bridge, terminating at the south-west corner of St. Paul's Churchyard, such a street, it was suggested, would open up a view of the Cathedral from the south end of Bridge Street. Plans and estimates were therefore prepared, for effecting what seemed so desirable an object. We, however, found it difficult to carry out such an improvement, and that the estimates of the street itself, the removing great trading establishments on the south side of St. Paul's Churchyard, and widening Walbrook, to continue the improvement from Cannon Street to the Mansion House, would exceed by 250,000*l.* the estimated cost of the street recommended by the Report of the Commission of 1861. And further, the route would be more circuitous, and from the undulations of the ground between Bridge Street and St. Paul's Churchyard more unfavourable gradients would be required than are attainable by the line originally recommended.

The following is the comparative cost of the *three* suggestions exclusive of works:—

	£
**First.*—The road and embankment from Blackfriars Bridge to Queenhithe, and the consequent improvements	768,640 *net.*
**Second.*—The street to St. Paul's, widening St. Paul's Churchyard, as well as Walbrook and Charlotte Row	713,654 *net.*
†*Third.*—The street proposed by the Commission of 1861	460,015 *net.*

* *See* Mr. Pownall's evidence as given at page 13.

† *See* Mr. Pownall's evidence given before the House of Commons, May 1862.

For these reasons, and having fully considered the question in all its bearings, we come to the conclusion that the line of street proposed by the Commission of 1861 is the best that can be suggested, and we therefore recommend it for adoption.

The next point of our instructions to which we directed our attention was that which called upon us " to consider plans for connecting the intended embankment at " Westminster Bridge with the existing embankment at Millbank." This instruction seemed to point to a continuation of the embankment and road in front of the Palace of Westminster, and of the wharves southward of the Palace, up to the road in front of the Millbank Prison, and plans and estimates were prepared and laid before us with this view. The objections, however, to this scheme appear to us very great, and they may be thus summed up: The terrace and towers of the Palace itself now project into the river to the extent to which it was considered prudent at the time, having reference to the flow of the current and the important traffic of the stream. They are also in a line with the abutment of Westminster Bridge, and also with the intended embankment northward. It would, therefore, be necessary to turn out 70 or 80 feet from that embankment to use for the roadway the first arch of the bridge, and after passing the Palace of Westminster, to fall back again the same distance to a new embankment there. The cost of such a work would be considerable, and we doubt whether those intrusted with the control of the navigation of the river could assent to it. Grave objections are also urged against such an interference with the architecture of the Palace of Westminster, and with the uses to which the long lines of rooms fronting the river are devoted, as must follow upon a public street being carried in front of the committee rooms and libraries of both Houses.

We therefore next directed our attention to the improvements necessary for continuing the communication southward from Palace Yard to the Horseferry Road, by improving and widening Abingdon Street and Millbank Street. Whilst investigating this part of the subject, we found that open spaces were greatly needed in the immediate proximity of the Victoria Tower, in addition to the requirements for ordinary traffic, and which on certain state occasions are even more urgent; because, on the opening and closing of Parliament, room is required near the Royal entrance for troops, masses of pedestrians, and for the convenient placing of the vast number of carriages which then assemble there.

Our attention was also forcibly drawn to the unsatisfactory state and position of premises immediately facing the robing room, and the other apartments in the south front of the Palace. Trades are carried on at those wharves, warehouses, and yards of an offensive kind, the buildings are mean in character, and are liable at any time to a conflagration, which would place those apartments in great peril, and might occasion damage to the Victoria Tower, in which are kept the records of both Houses of Parliament. For these reasons and others suggested in the evidence we have come to the conclusion, that those premises should be purchased, the buildings demolished, the ground cleared southward as far as the line of Wood Street, or 415 feet, and that so much of it as extends to the line of Great College Street, or 230 feet, should be embanked, kept clear of buildings, and laid out and planted as ornamental ground. We are of opinion that such an application of this space would relieve the Palace from great danger and nuisance, would form a suitable appendage to the south front of the Palace, and be an agreeable embellishment to that part of the river.

The clearing away these unsightly buildings would materially improve the appearance of that front of the Palace, and even in an artistic point of view, we are of opinion, that having reference to the magnitude and beauty of the noble edifice, in the construction of which the highest genius was long engaged, and which is a worthy monument of the wealth, power, and dignity of the British Empire, it is but fitting that ample spaces on all sides should afford opportunities to the people for fairly seeing, and duly appreciating its merit and surpassing grandeur.

In conformity with this opinion, as well as to meet the wants before alluded to, we recommend further, that the houses in Poets' Corner, Old Palace Yard, and Abingdon Street and the mews in the rear should be taken down; the Chapter House, Henry the Seventh's Chapel, and the south front of the Abbey being brought fully into view; the residences which stand between the Chapter House and the garden to the south be removed, and the site so cleared, laid open, by which a clear space from Henry the Seventh's Chapel to Great College Street would be obtained, about 200 feet wide in its narrowest part.*

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* *See* Mr. G. G. Scott's plan, as put in in evidence at pages 39 & 40.

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The ground between the road and the river, and between the lines of Great College Street and Wood Street being the southern portion of the ground next the river, as shown in the plan, which we have recommended to be cleared of the existing inferior buildings, might, we think, be advantageously let for the erection of six or eight first-class residences standing in a line at right angles with the river, and looking on to the proposed ornamental ground between them and the Palace. We recommend that the whole of the river front of this ground between the Palace and the line of Wood Street should be embanked to a line ranging with the terrace and towers of the Houses of Parliament.

We do not advise any embanking of the river beyond the line of Wood Street, or any interference with the wharves, because we find that the trades carried on there are of considerable importance, are not offensive in their nature, could not be disturbed except at great cost, and that their removal would be detrimental to public convenience.

The accompanying plan shows such a widening of Millbank Street and the road beyond as we think suitable for all public requirements, provision there being made for the standing of 300 carriages, which, from a statement by Sir R. Mayne, is the minimum number to be accommodated.*

In the evidence we took on this part of the inquiry, it was brought under our notice that an inconvenience exists as regards the approach from Victoria Street to both Houses of Parliament, that traffic being compelled to go round the enclosed ground adjoining St. Margaret's Church, by which not only is the distance needlessly lengthened, but it is also brought into contact with the traffic to and from Westminster Bridge; and it was suggested that this might be obviated by opening a short road through the enclosure on the north side of the church. We fully concur in all this, and believing that the improvement can be effected at an insignificant cost, we have had it embodied in the general plan of improvements proposed.

In obedience to our instructions to consider how best "to relieve the over-crowding " of existing thoroughfares, and to conduce to the convenience of the public" we have given consideration to the condition of King Street, which, but for its narrowness, would take much of the traffic which now causes over-crowding in Parliament Street. We find that great relief would be given if King Street were widened, and have, therefore, caused a plan and estimate to be made for setting back the houses on the west side of that street, between Great George Street and Charles Street; beyond that point northwards all that is necessary is to set back the proposed New Public Offices to the line suggested, and to take off the north end of the block of buildings between Parliament Street and King Street, as shown on the plan. This proposition would, in our judgment, be more advantageous than pulling down the great masses of buildings between Whitehall and Great George Street at an enormous cost, and would effect the object mainly in view, namely, the relieving of Parliament Street. For these reasons, and considering the comparatively moderate amount of the estimate, we recommend that this improvement be adopted.

The estimates of the various improvements we recommend may be thus arranged:—

New street, to the Mansion House and Blackfriars Bridge - -	£460,015 *net.*
†Widening and improving Millbank Street and the road beyond -	157,986 *net.*
†Improvements in New Palace Yard and Abingdon Street - -	214,182 *net.*
†Widening King Street and improving the southern approach - -	78,552 *net.*

These estimates show the ultimate cost of the various improvements; the first outlay will be much larger, as will be seen in the evidence and reports.

With regard to the mode of defraying the cost of these several improvements, we are of opinion that the removal of the houses adjoining the Abbey, and of Abingdon Street, as well as the purchase of the wharves and houses south of the Victoria Tower, and the embankment of the river, being for the convenience, embellishment, and safety of that national edifice, the palace of the Imperial Legislature, as well as the approach to the Houses of Parliament from Victoria Street, ought to be a charge upon the Imperial Treasury; but that the other recommendations of our Report, viz., the new street from Blackfriars Bridge to the Mansion House, and the widening of King Street and Millbank Street, may fairly be considered metropolitan charges, as they are required for the accommodation of the metropolitan traffic.

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* *See* statement put in by Sir Richard Mayne in evidence at page 34.
† *See* Mr. Pownall's estimates, as given in evidence at pages 35 & 41.

We would beg to recapitulate the several Recommendations of our Report:—

1. That the road from Blackfriars Bridge to the Mansion House, as proposed by the Commission of 1861, be carried into effect.
2. That it is not desirable to enlarge the embankment in front of the Houses of Parliament.
3. That the space between the Victoria Tower and a parallel line with Wood Street be opened out, an embankment to this extent of the river formed, and a row of houses of first-class character erected at right angles with the river, and looking upon the open space between them and the Palace, Millbank Street being widened and improved.
4. That all the houses in front of the chapter house and chapter residences be removed, as shown by the plan of Mr. G. G. Scott, attached to this Report.
5. That the approach from Victoria Street to the Houses of Parliament and Law Courts be carried through the enclosed ground to the north-east of St. Margaret's Church.
6. That the plan for widening King Street be carried into effect.

All which we humbly report to Your Majesty.

Witness our hands and seals, this Seventh day of February 1863.

(Signed) WILLIAM CUBITT. (L.S.)
JOSHUA JEBB. (L.S.)
JOHN THWAITES. (L.S.)
DOUGLAS GALTON. (L.S.)
EDWD. BURSTAL. (L.S.)
HENRY A. HUNT. (L.S.)
JOHN ROBINSON McCLEAN. (L.S.)
WILLIAM TITE. (L.S.)

HENRY KINGSCOTE, *Secretary.*

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MINUTES OF EVIDENCE

TAKEN BEFORE

THE COMMISSIONERS

APPOINTED TO CONSIDER

Plans for making a Communication between the Embankment of the River Thames at Blackfriars Bridge and the Mansion House, and also between the Embankment at Westminster Bridge and the Embankment at Millbank.

Saturday, 8th November 1862.

PRESENT :

The Right Hon. The LORD MAYOR.
Major-General Sir JOSHUA JEBB, K.C.B.
JOHN THWAITES, Esq.
Captain DOUGLAS GALTON, R.E.
Captain BURSTAL, R.N.
JOHN ROBINSON MCCLEAN, Esq.
WILLIAM TITE, Esq., M.P.

THE RIGHT HON. THE LORD MAYOR IN THE CHAIR.

GEORGE POWNALL, Esq., examined.

G. Pownall, Esq.

8 Nov. 1862.

1. (*Chairman.*) You have been good enough to undertake at the request of the Commissioners to estimate the cost of certain lines of communication between Blackfriars Bridge and the City ?—Yes.

2. Will you state what you have to say upon that matter ?—This (*producing a paper*) is a summary, first, of the estimated cost of the viaduct and partial embankment of the Thames, between Blackfriars Bridge and Queenhithe, then of a street from Queenhithe to New Earl Street ; and then for widening Walbrook and Charlotte Row, so as to make, not a direct communication, but a better communication from the termination of the present embankment to the Mansion House.

3. They are three distinct estimates ?—I have put them in one sum, but I can give them to you in detail ; they will be in four amounts. Perhaps you will allow me to read to you the statement which I have prepared ; I estimate the compensation which will have to be paid for the formation of the viaduct from Blackfriars Bridge to Paul's Wharf at 83,100*l.* I there assume that the waterway will be retained, and that there will be a viaduct similar to that which was intended on the other side of the bridge, but that compensation will have to be paid to these wharfingers for the greater inconvenience which they will be subject to in bringing their barges to the wharves. Then the net estimated cost of property and compensation for the embankment from Paul's Wharf to Queenhithe is 196,140*l.* Where you destroy the water you will have to buy the wharves out and utilize the property in some other way. That sum of 196,140*l.* will be the net cost of the purchase of those wharves after crediting the returns ; that is to say, the net cost of acquiring the property and compensating the tenants, and so on.

4. (*Capt. Galton.*) That is, after selling off any property which is to be sold again by the side of the road ?—Yes. Then the net estimated cost of property and compensation for the street from Queenhithe to New Earl Street is 76,500*l.*, that is, from the termination of the embankment at Queenhithe up to the end of New Earl Street, that is, in other words, up to Cannon Street, New Earl Street having already been formed.

5. (*Chairman.*) The 76,500*l.* is for the purchase of the property ?—It is for the purchase of the property and the compensation to be paid to the tenants after crediting the returns by selling or letting the land, that is, the net cost. I have in another paper the gross figures. The next link in the chain is the widening of Charlotte Row and Walbrook, from the Poultry to Cannon Street, and the net cost of that portion of the improvement, after allowing in the same way for the returns, would be 223,500*l.* Therefore the total cost of acquiring the property for that improvement, that is to say, for the viaduct and embankment, the new street from the termination of the embankment to Earl Street, and for widening Walbrook and Charlotte Row, exclusive of all works, would be 579,240*l.* That is simply for the acquisition of the property and the compensation to be paid to the tenants after allowing for the returns.

6. (*Mr. Thwaites.*) Then the formation of the street and the formation of the embankment from Blackfriars Bridge to the point in question is in addition ; you have not estimated that ? — Just so. Then I understood that the Commissioners wished to have an estimate for what may be considered, I suppose, an alternative line, that is, a line of street from New Bridge Street to St. Paul's Churchyard, indicated in pencil on the plan, but of which I have a more accurate plan before me, which I will leave for the use of the Commissioners, and that they also wished for an estimate of the cost for widening St. Paul's Churchyard.

7. (*Mr. Tite.*) What is the amount from Blackfriars Bridge to St. Paul's Churchyard ?—The net cost of that street from Blackfriars Bridge to St. Paul's Churchyard would be 324,914*l.*

8. (*Capt. Galton.*) Does that include widening St. Paul's Churchyard ?—No ; I have that in another item, which I will now give you. The net estimated

cost of widening St. Paul's Churchyard will be 165,240*l.*

9. (*Mr. Thwaites.*) What does that include ?—It includes taking down and demolishing those huge premises of Mr. Cook's for one item, and all the property between them and Pawson's, which is at the south-western end of St. Paul's Churchyard.

10. Do you know much about the premises of Mr. Cook's ?—Yes, I know a great deal about them.

11. Do you know what they cost building ?—Yes.

12. How much ?—I cannot tell you at this moment, but I have had all the cost of those buildings before me as well as of the land. Then I assume that the Commissioners would also desire to complete the improvement up to the Mansion House, by widening Walbrook, making use of Cannon Street, but widening Walbrook, which would be a repetition of the figures of 223,500*l.*, making the total cost of that improvement 713,654*l.*, exclusive of works.

13. (*Mr. Tite.*) What do you mean by works ; what works are there there ?—The formation of the street and the road, and improvements, and so on.

14. What would be the works ?—I do not know what the works would be ; there would be the formation of the street whether there was much or little.

15. (*Chairman.*) You have not included that ?—No.

16. This is simply cost of property and compensation ?—Yes ; and putting it into the hands of the engineer to make the communications.

17. (*Mr. Tite.*) Does it require a bridge ?—That depends upon what your gradient is. I do not know the fall from St. Paul's Churchyard to Blackfriars Bridge ; it would depend upon whether you chose to have a steep gradient or not.

18. If we had a reasonable gradient, would it then require a bridge ?—I do not know; that was not a matter submitted to me.

19. (*Mr. Thwaites.*) Does that estimate of the cost of widening St. Paul's Churchyard include all the property from Dakin's ?—No, the first portion of the estimate; that of the street from Blackfriars Bridge up to St. Paul's Churchyard would take Pawson's, but we should leave Dakin's altogether to the left ; Dakins' would not be touched.

20. Do you leave the hotel ?—No, we go right through the hotel.

21. Do you commence at the hotel ?—I think there is one small house to the west of it, but the hotel is the first large property which we take.

22. Do you go to those large buildings beyond Cook's ?—No, we do not touch those.

23. Would you absorb all Cook's front premises in the improvement ?—No, we should have to take property at the back of Little Carter Lane to give value to the frontage now occupied by Mr. Cook. The old hotel is included in the item connected with the street ; the widening of St. Paul's Churchyard is from Paul's Chain to the eastern end of Mr. Cook's premises.

24. Does the formation of the street include Pawson's ?—Yes.

25. And do you think that from that point, taking houses and other properties, 165,000*l.* is sufficient ?—Yes, I do, after crediting the returns. I have another paper which gives the gross and the net amounts. What I call the widening of St. Paul's Churchyard commences at the east side of Paul's Chain, and is carried on to the extremity of Mr. Cook's premises ; it simply comprises that extent of property, and the gross expense of acquiring that is 228,600*l.* Then there is the return of the land, which would be extremely valuable, and which I estimate at 63,360*l.* Again, the gross cost of the street from Blackfriars Bridge to St. Paul's Churchyard is 485,040*l.*, and the return 160,126*l.* I had better, perhaps, leave these plans with the Commissioners (*producing the same*), because they are rather more accurate than the smaller scale which the Ordnance map gives.

The witness delivered in the following paper :

G. Pownall, Esq.

8 Nov. 186

SUMMARY of the estimated Cost of acquiring the Property for sundry proposed new Ways and Streets in the City of London.

	£
1st. Estimated amount of compensation to be paid to the owners and lessees of wharves for injury that may be done by the formation of a viaduct in front thereof, from Blackfriars Bridge to Paul's wharf	83,100
2nd. Estimated cost of acquisition of property and compensation to be paid in the formation of an embankment from Paul's Wharf to Queenhithe	302,400
Estimated returns	106,260
Net cost	196,140
3rd. Estimated cost of acquisition of property and compensation to be paid in the formation of a street from Queenhithe to New Earl Street	115,740
Estimated returns	39,240
Net cost	76,500
4th. Estimated cost of acquisition of property and compensation to be paid in widening Walbrook and Charlotte Row, from Cannon Street to the Poultry	309,900
Estimated returns	86,400
Net cost	223,500
5th. Estimated cost of acquisition of property and compensation to be paid in the formation of a street from New Bridge Street, Blackfriars, to St. Paul's Churchyard	485,040
Estimated returns	160,126
Net cost	324,914
6th. Estimated cost of acquisition of property and compensation to be paid in widening the south side of St. Paul's Churchyard	228,600
Estimated returns	63,360
Net cost	165,240

In every case these estimates are altogether exclusive of the cost of the works.

GEORGE POWNALL,
16, Great Queen Street,
November 7, 1862. Westminster.

26. (*Mr. Tite.*) Do you recollect what was the estimate of the street which was proposed last year from Blackfriars ?—Yes.

27. What was the cost of that ?—The net cost was 460,000*l.* or 480,000*l.*, I forget which.

28. Without the works ?—Yes.

29. Have you any approximate estimate of what would be the actual cost of the embankment if we continued the same embankment up to Queenhithe ? Not at all.

30. Yours is an estimate which has been made with all the care that you could bestow upon it ?—With the greatest care that I could bestow upon it. I went into each of the premises.

31. Taking house by house and property by property ?—Just so. That part fronting the river is extremely difficult property to value, because there are some wharves there where very large businesses are carried on, and where I think it would be extremely difficult for the persons to replace themselves. Carron wharf is an immense place, which has recently had a very large sum of money laid out upon it.

32. The 83,100*l.* for compensation, I presume, is based upon the supposition that Parliament will compel these parties to arrange with us for taking the diminished waterway, and the diminished conveniences which an open arch would give them ?—Just so ; upon the same principle as the City Gasworks and the wharves upon the other side of Blackfriars Bridge up to the Temple were estimated.

33. If Parliament did not give that compulsory power, of course your estimate would be immensely increased if you had to buy all those trades ?—It would be totally altered, because we must then take the whole value of the wharves and compensation to be paid to the different owners, and credit the return of the land upon the line of street.

G. Pownall, Esq.

8 Nov. 1862.

34. Could you give us any approximate notion of what that would be ?—No.

35. Would it be four times the amount ?—I should think barely that, after the return.

36. Would it be three times the amount ?—Yes.

37. Then, as a guess, it would be 249,000*l.* instead of 83,000*l.* ?—Quite that.

38. (*Chairman.*) This is a curved line which you have laid down. I am speaking of the street from Blackfriars Bridge to St. Paul's Churchyard ?—It is slightly deviated from the line laid down upon your plan ; but that was done advisedly, to avoid interfering with the Times Printing Office. I felt that to interfere with an establishment of that sort, where there is valuable plant, was a very material item, and therefore I slightly curved the line ; but I do not think that it materially interferes with the line laid down by the Commissioners.

39. You are aware that the motive was to open a view of St. Paul's from Chatham Place, and the opening of the street there ?—I think that you would still have to get into the street upon the line suggested by the Commissioners for some little distance before you saw St. Paul's.

40. In order to gain the object of getting a view of St. Paul's, we should greatly augment the estimate ?—I have visited the establishment of the Times Printing Office ; it is a great affair to meddle with.

41. (*Mr. Tite.*) It is nearly impossible to do it, I suppose ?—It would be a costly thing. I confess it occurred to me in going over the property that, assuming the original plan of the Commissioners last year to be carried out, a line directed north from that street, up to the south end of St. Paul's Churchyard, would be a better thing.

42. But then you would not see the west front of St. Paul's at all ?—No. That curve, no doubt, would require you to get higher up the street before you could have a good view of St. Paul's, but you would scarcely require to go into St. Paul's Churchyard for it.

43. You would require to go close to Carter Lane ? —Yes. Supposing this street to be formed indicated upon the plan by the Commissioners, you would have a very fine view of St. Paul's, I think. I mean merely so much of it as would go from the line of street which the Commissioners recommended last year.

44. (*Capt. Galton.*) You did not at all consider the question of what the cost would be of the street which you have just been suggesting, going straight from the street which the Commissioners suggested last year up to St. Paul's ?—I did not. I was very much struck by the great beauty of it as an architectural feature, and also, I think, its usefulness ; it would give a direct communication to the north, and, I think, would be extremely useful to the public.

45. You mean without extending the embankment to Queenhithe or to Paul's Wharf ?—Yes. I assume the continuance of the street recommended by the Commissioners last year, which is the most direct and the best which I have seen.

46. (*Sir J. Jebb.*) Rather than coming down to the river ?—Yes.

47. (*Capt. Galton.*) And you would propose the street coming up to St. Paul's to be an auxiliary to it, so as to facilitate egress for the northern traffic ?—Yes.

48. (*Chairman.*) Did I rightly understand you to say that you consider the street recommended by the Commissioners last year to be the best line which could be laid down ?—I do, as a direct communication from the termination of your embankment up to the Mansion House.

49. (*Mr. Tite.*) And for improving the main thoroughfares in that direction ?—Yes. In both these schemes Cannon Street will have to be used ; but Cannon Street, although a very great improvement, has quite as much traffic in it as it can bear now.

50. (*Mr. Thwaites.*) Does any improvement occur to you upon the scheme of the Commissioners last year at Charlotte Row, adjoining the Mansion House ? —I cannot say that it does.

51. There is a very heavy traffic there. Do you think that the traffic can round itself from the Mansion House to the Bank without great difficulty ?—There will always be a difficulty there. Instead of coming into the Poultry, where there is a continual check, it would come into the street recommended by the Commissioners, and so there would not be anything like the present difficulty, but, no doubt, the roads all concentrating upon the Mansion House, it always will be a difficult spot.

52. I am referring to the pinch from the corner of the Mansion House to the Bank opposite ?—I have not looked at the plans so as to say whether or not that would be an improvement ; I am speaking of the great improvement of that direct communication.

53. (*Capt. Galton.*) But you would supplement that by a street to St. Paul's, before it arrives at Earl Street ?—Yes ; I do not know that the one laid down on this plan, as I assume, by the Commissioners, can be very much improved.

54. (*Chairman.*) Will you point out the street which you say has such architectural beauty ?—The street which recommends itself so much to my judgment as an architect, and with regard to the public traffic as well, is this (*pointing out the same*).

55. Would not that involve the necessity of taking down some houses at the east end of St. Paul's ?—St. Paul's School, and so forth ?—I do not know that it should ; that would be a very great improvement, no doubt, but it would not necessarily follow.

56. Is it not very narrow at present ?—Very narrow indeed.

57. (*Mr. Tite.*) Would you not improve it by throwing back the iron railings of St. Paul's ?—Yes, I think that you might.

58. (*Capt. Galton.*) Is there much space for that ? —No, not a very great deal, but still every ten feet would help there ; it might be very much improved, no doubt, without touching the buildings.

59. (*Sir J. Jebb.*) And would it not almost seem necessary to do it, because there would be a great additional traffic thrown upon that point ?—No, I do not know that ; a great deal of the traffic which now comes down St. Paul's Churchyard would come down this street recommended by the Commissioners. The traffic here (*pointing to the plan*) would be limited to the northern traffic ; at present both north and east traffic passes up St. Paul's Churchyard and down Cheapside.

60. (*Mr. Tite.*) All the omnibus traffic ?—Yes.

61. (*Capt. Galton.*) It would be relieved from all the traffic now passing down Cheapside ?—Yes ; very little omnibus traffic, I think, passes down Cannon Street.

The witness withdrew.

Adjourned.

The witness subsequently addressed the following letter to the Secretary :

" To Henry Kingscote, Esq.

" 16, Great Queen Street, Westminster,

" Sir, November 11, 1862.

" I HEREWITH transmit to you a statement of the additional cost that will be incurred, if, instead of forming a viaduct from Blackfriars Bridge to Paul's Wharf, and an embankment from thence to Queenhithe, the embankment is commenced at Blackfriars Bridge and carried continuously to Queenhithe Dock.

" This additional net cost, as you will see by the statement, is 189,400*l.*, and I would suggest the propriety of adding this statement to my evidence.

" I have, &c.

(Signed) " GEO. POWNALL."

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G. Pownall, Esq.

8 Nov. 1862.

"ESTIMATED COST of acquiring the Property and of the Compensation to be paid for improving the Communication between Blackfriars Bridge and the Mansion House.

"First.—By the formation of a viaduct from Blackfriars Bridge to Paul's Wharf, and embanking the river from Paul's Wharf to Queenhithe, and making a new street from Queenhithe to New Earl Street, and widening Walbrook and Charlotte Row - - - - - £579,240

"Should the proposed viaduct from Blackfriars Bridge to Paul's Wharf be abandoned, and an embankment formed the whole distance from Blackfriars Bridge to Queenhithe instead, the additional net cost will be - - - - - - - - £189,400

£768,640

"Second.—By the formation of a new street from Blackfriars Bridge to St. Paul's Churchyard, and widening the south side of St. Paul's Churchyard - - - - - £490,154

"And widening Wallbrook and Charlotte Row - - - - - - £223,500

£713,654

"These several amounts are exclusive of the cost of the works.

(Signed) "GEO. POWNALL.
"16, Great Queen Street, Westminster, S.W.

"November 1862."

Saturday, 29th November 1862.

PRESENT:

Mr. Alderman CUBITT.
Major-General Sir JOSHUA JEBB, K.C.B.
JOHN THWAITES, Esq.
Captain BURSTAL, R.N.
WILLIAM TITE, Esq., M.P.

MR. ALDERMAN CUBITT IN THE CHAIR.

TAVERNER JOHN MILLER, Esq., M.P., examined.

T. J. Miller, Esq., M.P.

29 Nov. 1862.

62. (*Chairman.*) We are to consider as to how far it may be expedient to make an embankment next the river in front of those wharves which lie to the southward of the Houses of Parliament, and we want to be informed by those who are interested in the property how far it would be possible to carry out an embankment there without interfering, or interfering in a small degree, with the various trades which are there carried on. Will you kindly tell us with regard to yourself whether an embankment could be carried out in a line with the terrace of the Houses of Parliament, and enable you to carry on your business the same as you now carry it on?—I do not know whether your question would involve this, as to whether an embankment could be carried out with a road appropriated to the public use; I am of opinion that an embankment in front of the wharves in Millbank Street, with a roadway appropriated to public use, could hardly be accomplished. I know that it has been contemplated by some, with whom I cannot agree, that an embankment should be made extending from Westminster Bridge past the Houses of Parliament, and from the Houses of Parliament to join the embankment at the Penitentiary. With regard to Millbank Street, a public roadway by the river side would be, I believe, unnecessary, as the existing street is in a more direct line between the Penitentiary embankment and Palace Yard, than a road along the river would be. I do not know that it is quite within my province to give any opinion as to the effect of an embankment running in front of the wharves in Millbank Street from end to end. Other gentlemen are here who will speak of their own properties, as to how far they may be affected, and they will probably give you the information which you require in respect to them. But I cannot help saying this, that it happens to be a subject to which from peculiar circumstances I have had my attention directed for the last 25 years. I have been on several committees to consider of the subject. I was materially concerned with reference to the Parliament Houses embankment before it was made, and I have had it cast upon me and it has been my duty to consider the subject generally. Now I do remember some 25 years ago that a very valuable report was made by Captain Bullock on behalf of the City and Mr. Walker on behalf of the Government, with reference to an embankment or roadway between Westminster Bridge and Chelsea. They said, the only obstruction to a roadway between Westminster Bridge and Chelsea is Millbank Street, but seeing that that is in immediate connexion with the Houses of Parliament it is by far the most important and most pressing, and ought to be the first attended to. They said, it would cost a great deal of money, but if it is to be taken into account as an item of the entire work that money would be in comparison to the whole work small. Now, singularly enough, Parliament has decided upon making an embankment to Blackfriars Bridge, and by the almost unaided efforts of that high-minded and large-minded man, your relative, Mr. Thomas Cubitt, an embankment has also been made from Chelsea reaching almost to Millbank Street, that is to say, to Vauxhall. Therefore, the work as proposed by those two Commissioners to whom I have alluded, has been completed except in reference to Millbank Street. When I consider what an enormous sum of money has been laid out, and what magnificent buildings have been constructed in the Houses of Parliament, I cannot help giving a very strong opinion that that portion ought to be completed and that, too, immediately.

63. (*Mr. Tite.*) That is to say the improvement of Millbank Street?—Yes. I should say that if it were not a question of cost the whole of Millbank Street should be removed—that a handsome entrance should be made to that portion of the road which is in immediate connexion with the Houses of Parliament, and then, to use the expression of the gentlemen whom I have already quoted, you would have from Charing Cross to Chelsea, one of the finest public roads which could be found in Europe. I think that that was their expression; nothing else interrupts it except the present condition of Millbank Street. But, then, that would cost a vast deal of money. I think that the assessment of the property on the water side of Millbank Street is nearly 7,000*l.* a year.

T. J. Miller, Esq., M.P.

29 Nov. 1862.

64. From what point to what point?—From the south corner of the Parliament House embankment up to Grosvenor Wharf.

65. (*Mr. Thwaites.*) That is the rating and not the valuation?—Yes, the rating would be 6,868*l.* on that side of the street. Taking that at 30 years' purchase, to say nothing of compensations, the cost would be upwards of 200,000*l.* Therefore, looking at the cost, I am not prepared to recommend the adoption of that plan. I know very well that cost enters into the consideration of these matters.

66. You are taking the rateable value?—Yes.

67. But the marketable value of the property would very materially differ?—I cannot venture to say what you would have to give. I quote authorized documents, and I believe that you will have to attach to them such value as you think they deserve. Here is property which is assessed to the property tax at 6,868*l.* It is very true that the buildings will not be worth that, but in order to cover every contingency, I have taken it at 30 years' purchase, and I think I might say that that side of Millbank Street might probably be bought for 200,000*l.*

68. (*Mr. Tite.*) That is without compensation?—Without compensation, but then I think that I have perhaps over estimated the value of some of the pro-property. It may be that that amount might cover compensation, but of that I must leave you to judge.

69. Would not there be something to place on the credit side?—Having got the property, you will have a very valuable site.

70. What would you propose to do with it?—I should propose to build first-class houses there, because it would be a first-class street; you would make it a wide street, you would remove any noisome trades, and you would have it a first-class street, and would probably therefore be able to build, and to obtain a good price for first-class houses. I think that that would be so, but still, seeing that the money, including the embankment, would be so much, and that the compensations would probably also add very materially to it, I am not prepared to recommend that that plan should be adopted. I think it my duty, having it in my power to give authorized statements, to give them to you, in order that you may make just what use you please of them.

71. (*Chairman.*) With regard to your own particular interest, you have told us that it would be inexpedient to make a road in front of the business premises. Will you tell us whether your business could be carried on at all if there were a road there?—Inasmuch as I do not recommend this enlarged plan, if you will permit me, I will tell you what plan I do recommend, and then it will involve the question how far it would interfere with my property, and I will confine myself to my own property, and it may be judged whether others are in the same position as myself. I believe that this plan would cost more money than I think Government or Parliament would be disposed to appropriate for it. I would recommend a modified plan which would be this, I think that it is most essential for the safety of the Houses of Parliament, (and I know that Mr. Cowper is of the same opinion as myself, for I have talked to him upon it, and I would wish emphatically to impress it upon the Commissioners,) that a larger area should be taken round the south end of Victoria Tower than at present exists. Therefore, whatever the cost might be, although it really would not be much, I am of opinion that that portion lying between the Victoria Tower and a little street called Abingdon Buildings ought to be taken not by the coal duty, but by the Office of Works at the cost of the consolidated fund, and that it ought to be retained in the possession of Government as property, in order that they might have proper control over it. I think also, that seeing what a magnificent structure that Victoria Tower is, there is more area required to give it effect than there is at present. If the plan which I propose were adopted it would give to the Victoria Tower a similar area to that which the clock tower has at the other end of the building. I think that to that extent it is a matter of great importance, and that that area should be taken by Government; it would not cost a vast deal of money; but even if it did, I think it ought to be done.

72. (*Mr. Tite.*) Have you any plan of that?—You must not look at this quite as a plan; but it is a plan of Millbank Street including what I have referred to (*the witness exhibited the same to the Commissioners*).

73. (*Chairman.*) That is a plan of Millbank Street showing all the property as it exists now?—It is; from the Houses of Parliament to Lambeth Bridge.

74. (*Mr. Tite.*) Do these red lines represent your notions of improvement?—No. I must request you not to look at the red lines. I apprehend that if that area were taken by Government private buildings might be erected there, which would almost pay the expense of doing it; and there would be this advantage belonging to the buildings, that instead of standing in Millbank Street, which is a narrow street, they would stand in Abingdon Street, a street already occupied by offices, and in a very respectable way, and at very respectable rents; and whilst they gave effect to the Houses of Parliament, I think also that they would nearly, if not quite, recoup Government for the cost of their construction.

75. (*Mr. Thwaites.*) You are drawing a distinction between a metropolitan and a national obligation?—I am.

76. And, in your judgment, that portion of the property abutting upon the Houses of Parliament up to the opposite works should be purchased out of the consolidated fund?—Yes.

77. Your observations apply to that portion only?—Yes.

78. (*Mr. Tite.*) And you think that it might be bought by the Government and sold again. so as not to result in much loss?—I would not sell it; my motive for buying it would be, that it might be kept by Government entirely under their control.

79. There would still be a large area, which is not essential to the widening of Abingdon Street, which they would have to dispose of in some way?—If they chose to dispose of it.

80. By letting it they might recoup themselves for a part of the expense?—I think so.

81. (*Mr. Thwaites.*) Is your wharf situated within that area which you have described?—It is not. Then I think that above that portion the Thames ought to be embanked, and appropriated to the several properties running along the line of that embankment. I was of opinion, at one time, that each person might be left to construct his own embankment; and I made an application to the Conservancy Commission some year or two ago to enable me to build my own river wall. However, they, with a wisdom which I confess I thought somewhat doubtful, refused that application, and therefore the thing was stopped, and not only with me but with others.

82. (*Mr. Tite.*) Did that disinclination to allow you to embank arise from the opposition of your neighbours?—I do not know.

83. You know that the Conservancy Committee always ask that the neighbours should be consulted?—I know that they do; I do not think that it was for that reason, because I know that on each side of me the neighbours were perfectly willing that I should do it; the gasworks on the one side and the Marquis Camden on the other; it is his freehold. Therefore I do not think that there would be any objection to it; but I understood, from a private conversation with a friend who happens to be on the Conservancy Commission, that the Office of Works in some way objected to it. They consulted the Office of Works, and why they objected I do not know, and have no means of knowing. Upon reflection, if parties were left to embank their own properties, I foresee considerable difficulty; I do not believe that they would do it, for one thing, and I do not think that it would ever be done, and the partial way in which it would be done would probably do rather more harm than good. But I think that the em-

banking of the river through that portion is so important that it should be taken up by the Board of Works, under an Act of Parliament, and should be completed from the coal duties. It will be necessary, as we all know, to go to Parliament next Session for an increase of the coal duties; and Mr. Thwaites will remember that, although I offered no opposition to it, I suggested the postponement of an application to Parliament, in order that the report of the Commissioners might be made on this portion of the river, and be included in any Act of Parliament which might be passed for the purpose of embanking the river generally. I think that the embankment ought to be made; if it is not made, I think we must surely be in a hole between the Houses of Parliament and the Penitentiary, and probably our position will be much worse in consequence of an embankment being made on the opposite side immediately opposite to our wharves, and also owing to the extension which there will be of the embankment at Blackfriars. Now, if the embankment is made, the question is how far will it interfere with the property, and I will speak of my own in particular. I believe that that embankment might be made, supposing that it is appropriated to me without interfering with me, at least in any very material way, I think that to take my property would cost, probably, 25,000*l.*, or 30,000*l.*, but if an embankment were made, and appropriated to me, I believe that the whole thing might be done without calling upon the promoters of of that work for any compensation, but on the contrary, as far as I am concerned, I will not say whether I should be entitled to pay or receive. I think that it is a case in which it would be fair to have it submitted to impartial persons as arbitrators, and I for one, speaking for myself, would be perfectly willing to abide by the decision of those arbitrators whatever it might be. If I showed to their satisfaction that I sustained injury, no doubt they would make an award accordingly; but if, on the contrary, I should show that I derived good, which I believe I should show, I should be perfectly willing to pay anything which they might charge me with for the advantage which I should obtain. I speak of myself; that will not apply to others, because if I leave barges now in the river day after day, and week after week, it is because I have not ground room or vault room for the contents of those barges; but if my ground room were increased, I could unload those barges probably as fast as they came up, and send them away again. Therefore you will see that instead of allowing barges to be in the river, I should derive the advantage of landing them at once and getting my goods into a state of safety. Therefore, I admit at once that I think it would benefit me, and so far as I am concerned, I am an advocate for the embanking of the river before my wharf. I know very well that there are several trades carried on in Millbank Street, some of which would suffer injury, but my friends the coal merchants must not be offended with me, if I say, that should the effect of embanking the river be to find them better places than Millbank Street, and make them happy, I believe it would be an operation very beneficial to the public. I have, for instance, had a very interesting conversation with Sir Augustus Clifford, whose drawing-room happens to be in that wing of the Houses of Parliament which overlooks all the barges which lie before him. I do not know whether Sir Augustus is to come here as a witness, I hope he is; he will tell you that coal barges are a very unsightly object in front of his drawing-room windows, and that he for one would be very glad to get rid of them. I think also that it would be very desirable that that should be accomplished, and one of two things would happen, either the barges would be got rid of, and the parties would be compensated, or the parties would not require that they should be got rid of, and they would not sustain any injury. But if the coal barges were removed from Millbank Street, those who are the owners of the property would still possess property very valuable as water-side premises for other purposes besides those of coal. I will leave others to say what those purposes are, but I am convinced that there are many purposes for which property might be used there highly advantageous to the trades to be carried on, and at the same time not filling the river with a large quantity of unsightly barges. I am the more desirous of recommending this plan, because I am quite sure that if it has entered the mind of any one to make a public road along the river side in front of Millbank Street, that it is practically unnecessary, if not impossible. Therefore, I say, that whilst on the one hand I think it is important that an embankment should be made, I think that it is at the same time important that the trades there should be as little disturbed as possible, or in the event of disturbance, that the property would be valuable if any change should be occasioned by the plan which I suggest. That being done, the property could not cost under any circumstances a vast deal of money, because I have already said that so far as Abingdon Buildings are concerned, let it cost what it will, I think that Government ought to take it, and I think that the distance between Abingdon Buildings and the New Lambeth Bridge cannot be much more than 1,000 feet. I think that the whole distance from the Houses of Parliament to Lambeth Bridge is 1,500 feet. Therefore, pay what you will, it is impossible that it can come to a vast deal of money, including compensation and everything else which has to be considered. It would not be necessary to take down the buildings, and if that were done I believe that it would not cost 30,000*l.* beyond the price of the embankment, and then you would get an embankment complete from Blackfriars to Chelsea, with the exception of the Houses of Parliament, and until you do get that embankment complete I do not think that you will carry out the wishes of the public or the plans which have been recommended by several very eminent men during the last 20 to 30 years. If that is done, the cost will be comparatively trifling, and I think that you will have accomplished all that is really necessary for the public good, and for the convenience of those who happen to live upon those spots. I do not know that I have any other remarks to make with reference to this subject, but I shall be happy to answer any question which may occur to any gentleman.

84. (*Chairman.*) As you do not recommend that a roadway should be made there, it would be useless to make a roadway in front of the Houses of Parliament; but I should like to ask you, as a member of the House of Commons, what in your opinion would be the effect of a terrace carried out in front of the existing terrace separated by existing walls either for a footway or for a carriageway?—Do you appeal to me as a member of the House, to say what the opinion and feeling of the members of the House would be upon it?

85. I ask for your own opinion and your own feeling, and as far as you can give it us from frequent intercourse with the members, what you think their opinion would be?—The subject was certainly talked about a good deal during the last session of Parliament, and it was universally condemned. I do not think that I remember one opinion in favour of an embankment past the Houses.

86. You have spoken of the great desirableness of an embankment, and as a general abstract question no doubt it is desirable, but will you tell me why you think an embankment necessary at all at that recess beyond the Houses of Parliament where the wharves now recede so much from the line of terrace?—I think that there are many reasons for it. In the first place, I think it is necessary in order to give effect to the appearance of the Houses of Parliament. I think that if you took a steamboat and went past Millbank Street and the Houses of Parliament you would say that the Houses of Parliament appear to be standing in a hole instead of standing in a position worthy of their magnificence; I think that that is one thing. I think that it would be all the more striking when

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you consider that that is only a small niche and is made an exception to the rule, which has constructed an embankment three or four miles long. There is another reason, which probably I ought to state. That portion of Millbank Street is very liable to flooding. I have myself for instance got into a boat upon the river Thames; I have come up a wharf, sailed along Millbank Street, and gone a considerable distance up Wood Street, a street familiar to some gentlemen present, which is on the west side of Millbank Street; and I have seen in Millbank Street, upon one occasion which rests strongly on my memory, a man very nearly drowned, owing to the depth of water which was there. An embankment is certainly necessary in order to preserve it against flooding; for when that does take place, the cellars in Millbank Street get filled with water, and the poor people suffer very much indeed from it. That has occurred, and not very unfrequently.

87. Could not that be met by each individual proprietor raising his own wharf?—I think that the answer to that question is that no individual proprietor has done it. I was rather surprised that they did not do so, but I understood the reason to be, that it would create a good deal of labour to workpeople upon the river to bring heavy goods on their backs, and put them into the waggons upon the wharves. It would affect to that extent the value of the property.

88. (*Sir J. Jebb.*) An embankment as you propose it along the front of the wharves would not at all assist the Houses of Parliament on the road part of them?—I propose that there should be no public road on the river side of Millbank Street.

89. I do not tkink that you quite collect my question. I am speaking now of the Victoria Tower part, and the part between that and Westminster Abbey, and then forward up Millbank Street towards the Penitentiary. A wharf there, and all that outlay, would not at all assist in the ornamentation of the Houses of Parliament on the side next the road; on the side of the Victoria Tower, and the entrance to the House of Peers?—It would very materially. At the present time there are some very tumble-down low buildings, public houses, and coal sheds, and straw barges immediately close to the Victoria Tower on the road side as well as upon the river. I really think that it would be well for the Commissioners to visit the spot, if they will permit me to say so, and they will find that the Houses of Parliament, on the road side, are very much affected in appearance from the want of the area to which I refer.

90. I am quite aware of that, and the first proposition which you made of taking a portion on the south side of the Victoria Tower I think is most important, but I want to get forward towards Millbank with a broad fine road from Westminster Abbey. The road which you propose along the front of the wharves would would not at all assist in that object?—No; certainly not.

91. (*Mr. Tite.*) Do you mean that Millbank Street would be left in the irregular and crooked state in which it is at present?—Yes it would.

92. (*Sir J. Jebb.*) I am looking to the high road?—That I should leave as it is, except as to that piece hich lies between Abingdon Buildings and the Victoria Tower; but then, I beg emphatically to state that I would do that only on the ground of economy, because I think that between the plan which I have suggested as practicable and the plan which I have pointed out as the best, there would be a difference in the cost of at least 300,000*l.* If you are prepared to lay out 300,000*l.*, I am sure that either in the House of Commons or anywhere else I should be most happy to support you in it, because I think that it would be a most excellent outlay, and be making a most perfect use of it. I would only say this in reference to it, that in the plan which I now propose as practicable everything is done towards the accomplishment of the greater plan of improving Millbank Street, and if at any future time you choose to improve Millbank Street, you have nothing to undo of that which you have done.

93. The improvement of the great thoroughfares of the metropolis is a subject which is strictly within the limit of our instructions, so that we want to get from Westminster Abbey up to Millbank Street by the improvement of Millbank Street?—If you were to pull down Millbank Street, I am sure that I should be very glad to see it done; there is no doubt that it ought to be done.

94. (*Mr. Thwaites.*) Am I to understand that your trade is rather special?—Yes.

95. That it differs somewhat from that of your neighbours?—Yes, entirely.

96. At present you have in that recess large timber piles driven in for the purpose of mooring the craft at different parts of the recess?—Yes.

97. Supposing that the embankment were to take the line of the terrace of the Houses of Parliament, which would be outside those piles, would it be necessary for the purpose of your trade, and, in your judgment, necessary for the purpose of the trades of your neighbours, that those piles should be extended an equal distance from the new front with that at which they now stand from the present front of the wharves?—I should not require any piles to be standing out at all; a pile driven down by the wall with a ring in it would be sufficient for my purpose.

98. Has your attention been directed to the strength of the current at that new line ranging with the line of the embankment?—I am informed by those who are well qualified to give an opinion, that the effect of carrying out a wall into the river would always be to increase the current a little; but I do not attach much importance to that.

99. That is the inner part of the curve?—Yes.

100. Would not the current be strongest at that point?—I do not think that it would be stronger in front of Millbank Street than it would in front of the embankment between Westminster and Blackfriars; and upon that subject a vast deal of valuable evidence was given before the Commission and before the Select Committee of the House, and it all tended to show that the current would not prevent the carrying on of business and the mooring of barges.

101. Are you of opinion that, having regard to the strength of the current at that point, the several traders along that line would be able to carry on their business as now?—I would rather that the coal merchants should answer that question. I am afraid they will tell you that, inasmuch as they require two or three barges to stand out into the river, probably they would require piles, and of rather more than usual strength; but there are some gentlemen present who would answer that question better than I can.

102. It is said that a man is a bad judge in his own cause. I should like to have your opinion as having been long resident in that district, as to the effect upon the coal barges of the line of embankment being carried out to the point indicated; whether in your judgment the coal dealers could carry on their business?—I need hardly say, that the line of embankment which I have suggested is that which is known by the name of Walker's line, and which was laid down by Walker and Bullock. As far as I can judge, barges do sometimes lie outside that line already, and I can see from my wharf that the race of the tide is rather strong, particularly at some periods; but I do not think that that would prevent them from carrying on their business. There might be extra precaution necessary, and I dare say there would.

103. Do you think that the advantage which they would derive from a clear deep waterway in front of their wharves, by which they would be able to bring up their barges at all times to load or unload would be an equivalent for the inconvenience which a restricted barge bed might be to the parties?—I believe that that advantage would compensate for a vast deal of disadvantage, if disadvantage should accrue from the extra power of the tide; but I must not ask you to attach much value to my opinion on

that subject, as there are gentlemen in the room who understand it so much better than I do.

104. I understand you to say, that as far as your own trade is concerned, you would be able to carry on that trade and secure your barges at the outer line without difficulty ?—Yes, decidedly, as far as I am concerned.

105. (*Capt. Burstal.*) I think you said, that if the wharves were brought out to the line of the Houses of Parliament, it would improve the view of the Houses from the river ?—Yes, that is quite my opinion.

106. In what way could that be ?—Because at the present time the south wing of the Houses of Parliament projects, as you know, a considerable distance into the river, and all the space between the extreme corner and the inner part is occupied by wharves filled with barges of various descriptions, straw barges, oil barges, and so on.

107. I understand you, that the masts, and so on, of these barges in the bay immediately above the Houses of Parliament now obstruct the view of the Houses ?—They not only obstruct the view, but they are inconsistent with the beauty and magnificence of the building.

108. That would be one of the reasons why you would clear away a large space above the Victoria Tower, so as to open it all out ?—That is a reason, but not the main reason; my chief reason for wishing to see that space open is, that at present there are perhaps a dozen barges of straw, the tide goes down, these barges are left dry and take fire (I have known others to do so), and if the wind is in the south, setting towards the Houses of Parliament, the damage done will be something fearful; and I the more strongly recommend this because I believe that if Government took it up in earnest it would pay almost for doing.

109. Have you many barges at a time alongside your wharf for the purpose of carrying on your business ?—Sometimes I have five or six, but not very often.

110. Supposing you had five or six at a time, would they all be able to lie alongside the wharf at once, or would they be obliged to lie one outside the other, supposing the wharf was brought out to the Houses of Parliament, as proposed by Mr. Walker ?—I should never want more than two barges. I do not think I should ever want more than one if my wharf were carried out, because the only reason why barges accumulate there is that I have not sufficient store room.

111. Would you propose to bring your building bodily out, or would you convert the new wharf so constructed into a store ?—Looking forward to the accomplishment hereafter of some great plan, it may be the duty of those who have the passing of this Bill through the House to give their special attention to that point. As an individual I should wish to have the privilege of carrying out my building, but looking to the public interests I think that some restriction ought to be put upon me.

112. Supposing the wharf was carried out there, and you were carrying on the business at the new extended wharf, and your barges had to contend with the other barges which drift very close up in that neighbourhood, and the tide set that way, also with ice in the river, would those things weigh in your mind at all ?—Not at all. I do not think it would affect me; on the contrary, by carrying the wharf out into the river I apprehend that I should be able to bring a barge up to it in all states of the tide, unload it, and send it away.

113. Do you in your own wharf find any convenience from the circumstance of the water there being quite slack and your being able to move the barges about without contending with any force of current ?—No advantage at all.

114. I think it is generally considered an advantage on the river that where a barge can be put on the slack she can be brought up with very great facility, and therefore by those who navigate the barges that is advocated as a very strong reason for no embankment anywhere ?—Yes; I have no doubt that to a certain extent it is true, but looking at all the circumstances of the case I think that we must not attempt to absorb every advantage, and that probably is one little disadvantage. I think it right to say that there is this difference between myself and others, that there are others whose barges are their warehouse; their barges are brought up to the wharf, and remain there full of goods until they are sold, and unless their customers want them, they remain for a considerable length of time; and, in fact, as soon as one is emptied another is brought up. But it is not so with me; my object is to empty the barge as soon as it can be brought up, and get rid of it.

115. You think that it is not a fair use of the bed of the river to make it a resting place for vessels holding stores ?—I think that it is a perfectly fair use, and I think so far from its being an unfair use, that if those gentlemen to whom my remark refers are disturbed in their trade, they will have a fair claim for compensation, because what they have had from time immemorial, and almost in perpetuity, they have a right to expect that they will still retain.

116. (*Mr. Tite.*) I understand you that for purposes of security, and for purposes of architectural effect, you would make an area at the south end of the Houses of Parliament, by continuing the embankment in its present line, at the expense of the Government, to the extent which you have pointed out, which would be about 250 feet ?—Yes.

117. When that space is bought and cleared, and that portion of the embankment made, there would be an area of about 250 feet square, do you imagine that then it would be desirable to build upon any portion of it ?—I think that a portion might be built upon with private houses, and I think that they might be built like Richmond Terrace, with the houses not fronting the street, perhaps, but fronting the Houses of Parliament, and giving effect to the Houses in that way.

118. Then you would, at least, widen Abingdon Street at that end, to the extent which setting back this property to the line of the tower would involve ?—Yes.

119. Then this would follow, that you would have Old Palace Yard as it is; you would have Abingdon Street as it is on one side, but widened on the other in the line which I have explained; but then Millbank Street would start out of it at a width of probably not more than 40 feet ?—Yes; but I hope it may be clearly understood that I only suggest that as an economical plan, not as the best.

120. You doubtless think that the improvement of Millbank Street would follow as a matter of course ?—It might hereafter.

121. Particularly when I point out that there would be this large area ending in a comparatively narrow and crooked street ?—Yes.

122. So much for the street. I now come to the embankment. You then think that the embankment should be taken up by the Metropolitan Board of Works from the point where it would be left off by the Government, and continued in the same line up to Lambeth Bridge ?—Yes; a little beyond, I think.

123. That, I apprehend you mean, is to be done at the expense of the Metropolitan Board ?—Yes.

124. And paid for out of the ordinary rates ?—Out of the coal duties I should think.

125. Is it your belief that Parliament would give them the power to do that in the way which you suggest, and leave men, whether they liked it or not, to come to an agreement after it was done. In your case you express your entire willingness to deal with them, because you believe that it would be on the whole advantageous to you; but do you imagine that Parliament would give compulsory power to deal with the property of individuals in that manner ?—I think that a great deal will depend upon the evidence which is given both here and before the Select Committee of the House of Commons, to whom, of course,

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the Bill would be referred; and I also think that it would depend in a great degree upon the amount of compensation which would be granted, because I take it there is abundant precedent to show that where you have altered people's property without taking it down, and the effect of the alteration has been injurious to them, you have granted them compensation, and they have probably left. If you can show that you do people justice, I believe that Parliament will give the power.

126. Can you show any case where Parliament has given compulsory power of dealing with property in that manner?—I think that the Duke of Buccleuch's is a case in point, and all the property along that line of the river.

127. I am referring rather more to the case as applied to the occupation of the property which we are here dealing with; the Duke of Buccleuch's was a comparatively quiet street and of convenience, but he had no access to the river. On the other hand, neither you nor any of your neighbours, so far as we can see, could carry on your business without access to the river, and you propose that the wharf shall be carried out into the river, and that you and they shall be dealt with. Do you imagine that Parliament would give compulsory power to deal with a man's trade under those circumstances?—I will take the worst case which we can imagine; I will take the case of a coal merchant, who says, "You have taken "away my waterway, which to me is valuable, and "you have given me mere ground way, which is worth "nothing to me. You have raised the level 4 or "5 feet, and every man who comes with a sack on "his back has to leap up a great height to get the "coals into the cart." I think that Parliament would not allow you to do any injustice to that man, but I think that Parliament would say, "We are "about to accomplish a great public improvement, "you must not stand in the way; and though we "must do what we propose to do, we must compen-"sate you for any amount of injury which you say "we do you." Now I believe that the distance between Abingdon Buildings, the point up to which I propose to make it Government property, and Lambeth Bridge, is so trifling that you may do ample justice to every person concerned, and the cost would not be beyond that which Parliament would be willing to grant.

128. You have suggested exactly the case which I am supposing, namely, that you have so changed the nature of the site as that a man might very fairly say, "My business in the way in which I have been ac-"customed to carry it on is destroyed." Is that man to be dealt with as you propose, or are you to take the ordinary power of buying the property, in which event you may sell it to somebody else, though it may not suit the previous owner? Do you imagine that Parliament would give power to deal with that man in any way other than the manner which I have suggested?—No, but I think that the manner which you have suggested would meet the case.

129. That is the ordinary case; then it ends with buying the property in most cases, under the ordinary compulsory powers?—Yes, and my calculation is that if Parliament were driven to buy half the property (and I think I over-estimate it when I speak of it in that way), it would answer the purpose, that it would recoup them.

130. You are probably aware that in the present Bill for embanking the Thames, it is presumed that the property which has an actual trade upon the river will have to be bought, but that there is the power, although not compulsory power, if the parties are willing, to deal with them, for an exchange of property and an arrangement by means of which they may continue to possess their property if they think fit. Do you imagine that Parliament will ever go further than that?—I think that they would, if the necessity of the case showed itself; but if the preponderance of evidence seemed to show that great injustice would be done to a large number of persons without the possibility of compensation, I am quite sure that Parliament would not be guilty of any such act.

131. In your experience of your neighbours you do not think that that would happen?—I think not; I can speak of my own case and I can speak of three or four others with perfect certainty. The adjoining wharf to mine is a timber wharf belonging, I think, to the successor of Messrs. John Kelk and Company; it is the freehold of the Marquis of Camden. The late proprietor of that wharf and the present proprietor have told me that they would be very glad to see an embankment carried out. The three wharves above me belong to the Gas Company, they land coals there, but they differ from coal merchants in this respect, that their object, like mine, is to land their coals as soon as they can land them, and to have good space to receive them; their barges do not lie there as warehouses of goods to be sold to customers when they come to them. Therefore those are five wharves occupying a very considerable portion of the space under discussion.

132. You do not speak authoritatively; what you have stated is your impression and opinion?—No, it is not my impression and opinion; some year or two ago I applied, as I have told you, to the conservators of the river for permission to embank my wharf. The Chartered Gas Company joined me in that application (I think I have the pleasure of addressing a gentleman who was one of the Conservancy Committee) and wished particularly that the embankment should be made; they paid the expenses consequent upon the survey and so on, and were willing and anxious to bear the expenses of doing it.

133. And for that reason you think that they would not object to this proposition?—They may have altered their views since, but that is the reason which has induced me to say what I have said. I have only one more remark to make, and then, as far as I am concerned, I have done. Mr. Thwaites and Mr. Tite will remember that it is intended that a sewer shall come through Millbank Street. Now I wish that the Commissioners would consider whether it would be possible to bring that sewer through Millbank Street without endangering the houses; and I wish that they would consider that question in connexion with the embankment of the Thames. I should like the Commissioners to hear from Mr. Bazalgette his opinion upon that point.

The witness withdrew.

G. F. White, Esq.

GEORGE FREDERICK WHITE, Esq., examined.

134. (*Chairman.*) You occupy extensive premises in Millbank Street?—I do.

135. How extensive?—We have 90 or 100 feet waterway frontage, I think.

136. Freehold?—No.

137. I will ask you, as I did Mr. Miller, whether, if an embankment were carried along in front of your wharf, you could carry on your business with the same facility as you now do?—In answering that question I will not follow Mr. Miller at all into the very large question which he has entered upon, and perhaps more as one of the public than as an inhabitant of Millbank Street. I will treat it entirely individually, and it seems to me to resolve itself very much into a leaseholders' and a freeholders' question; at any rate, it does so in my case. I do not deny for a moment that an embankment run out in the front of our wharves to a distance of 40 or 50 feet from our present line would be attended with advantage to the proprietors of those wharves.

138. (*Mr. Tite.*) It is 90 feet.—I had heard that it was much less; that only makes my remark the stronger. The advantage I apprehend would be apparent, that it would give the wharf-holder that more

space upon his wharf. I speak now of myself, and not of my brethren, who, I understand, do not care for room, but only want waterway. It would in my case be undoubtedly an advantage to have more space. The facility of barges coming in earlier on the flood tide, and of leaving later on the ebb, is also an important matter for those who conduct their trade as we do, and who have barges constantly coming up and down the river, loading and unloading. But when I have said that, as far as my own case is concerned, I have stated all the advantage; and then comes to me the disadvantage. It is necessary for my business that I should have a warehouse or warehouses carried close up to the edge of the river, and without that I could not conduct my operations, because my cement must be unloaded actually from the barge into the warehouse. In the same way, a part of my wharf is occupied in the unloading and stowage of marble, and I must have travelling cranes carried right up to the water's edge. That necessity would involve on me as a leaseholder (unfortunately I am not the freeholder of that wharf), whose lease is running out, the necessity of carrying out those buildings and those travellers at a cost of 3,000*l.* to 4,000*l.* in order to carry on my business; and the fact of the embankment being built, and the ground filled in, and the ground given to me as an extra stowage room, would not be a sufficient compensation for the expense to which I should be put as a leaseholder in carrying out those buildings in order to make them suitable for my business. Therefore, as an individual, I am obliged to feel opposed to the scheme, although I allow that on general grounds it may be desirable to carry an embankment in front of those wharves. I should wish just to say a word upon the question of Millbank Street. I feel as an inhabitant of that street, and having been so now for some 20 years, that of the two things, namely, the embankment in front of the wharves, and the widening of the street, the latter is the more important consideration. We have a street there which is extremely crooked, and in some places very narrow, and even with the inconsiderable amount of traffic which passes through it, it is not seldom that that street is blocked. I feel it, therefore, to be more important to widen the street than to carry out the embankment. I may say, with regard to Mr. Miller's remarks, that if it were at all contemplated to buy up that property at whatever cost, and then to relet it, I cannot for a moment imagine that first-class houses as residences would be suitable in such a position, because, although they would have frontage towards the river, all the opposite neighbourhood is exceedingly low, and not of a character which would be at all likely to attract the residents of first-class houses.

139. You mean the opposite side of the street?—The opposite side of the street, and the immediate neighbourhood.

140. (*Mr. Thwaites.*) What is your idea as to dealing with your barges, if the embankment were carried out to the line of the Houses of Parliament?—In my individual case I do not think that it would be a particular disadvantage; it would depend somewhat upon whether any restriction was laid upon wharfingers and the holders of property there as to encroachment on the river way. Of course the current would be more rapid if the river were narrowed, and I think it would be very often more difficult for barges to bring up than it is at present. The bight in which we lie becomes, to a certain extent, still water, and it is more easy at present, probably, to bring up and moor those barges than it would be if the wharves were carried out 90 feet.

141. At present a large portion of the foreshore of the river is occupied by barges containing coal and other material. Supposing this embankment to be carried out, and that the parties were enabled to load and unload, at all times having a clear waterway in front, would that lessen the necessity of occupying the foreshore of the river by so large a number of barges?—That is really a matter for each individual to answer. In my case we never make a warehouse of our barges, under any circumstances; our great point is to unload every barge the moment it arrives, and to discharge it as soon as possible.

142. Can you unload at low tide?—Yes, if the barges have an opportunity of getting in alongside the wharf.

143. I am speaking of the present condition of things?—You mean to ask me whether we unload our barges when they are aground.

144. No; you would be unable at low tide to bring up a barge to your wharf; it would be aground?—It would be aground; a barge cannot come alongside till a certain time of tide.

145. Would it not be a great advantage to have a constant waterway which would bring up your barges at all times to load and unload?—Yes. I suppose you mean by that question to ask me whether it would not be an undoubted advantage to wharfingers that barges should be able to come alongside their wharves so much earlier, and to leave them so much later. There is no question whatever about that. I may just say, following up the remark of the last witness, with regard to occupying that site with buildings that, supposing it were bought or purchased at any time, I cannot imagine any other use to which it could profitably be put than letting it again to persons who would be engaged in business. I think Mr. Miller considered the property on the east side of Millbank Street, lying between Little Abingdon Street and Millbank Row, to be worth about 200,000*l.*, and he thought that that ground might be advantageously let for first-class residences. I differ from him entirely in that. I I think that it must be let for business purposes, and that every wharf owner must be left to construct his premises in the way which should seem most desirable to him, and that being done it can hardly be urged that the effect of the Houses of Parliament would be very much improved thereby. It seems to me that the Houses of Parliament, now standing out as they do, are in a more favourable position than if you brought out an embankment in line with the terrace of Westminster Palace, and then filled it up with buildings of all sorts and kinds of elevation.

146. (*Mr. Tite.*) However you do think that Millbank Street is a positive public necessity and requires public improvement?—I think it very important indeed that that should be done.

147. Under all circumstances?—Yes.

148. Who is the freeholder of your property?—Mr. Smith.

149. Your property seems to project more into the street than anybody else's?—A part of it does.

150. Is that a valuable part of it?—Not the most valuable.

The witness withdrew.

JOHN ORWELL PHILLIPS, Esq., examined.

151. (*Chairman.*) You are the secretary to the Chartered Gas Company?—Yes.

152. You have heard the questions which have been put to the preceding witnesses. Will you also be pleased to tell us whether if an embankment were carried out in front of your premises in a line equal to the terrace of the Houses of Parliament, you could carry on your business with the same facility as you now do?—In the absence of instructions from the directors of my company, I am here rather as a listener than to take any part in the proceedings, but I may say generally that the company which I have the honour to represent is the oldest gas company in London, and has been established, as far as its principal station is concerned, at a point about 500 yards from the river along the Horseferry Road, for some-

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thing like 40 years. It derives the supply of coal which is used at that station, amounting to something like 100,000 tons a year, from wharves immediately fronting the Horseferry Road. I have seen no plan, but if the embankment be raised, as I understand it to be proposed to be, some six feet above the present level, with a carriageway along the edge, I need scarcely say that the cost of bringing ashore that large quantity of coal must, if practicable at all, be very enormously increased. Without the means which are now afforded of crossing from the wharves, the company's business must be brought to a stand, and seeing that the district which the Chartered Gas Company supplies is in my opinion the most important district in all London, embracing the Houses of the Legislature, all the Government offices, the palaces, the clubs, and what I may call the Grosvenor Square district, a stoppage of the business of such a company would be I should consider almost a public calamity.

153. (*Mr. Thwaites.*) When you speak of a stoppage of the business of the company, you do not assume that a mere heightening of the wharf wall of their premises would lead to any such result ?—I have made no calculation on the subject, but I think that the cost of bringing our coal in such large bulk over an obstacle of a great character such as this would undoubtedly be, would be so enormously increased that the company might not be able to carry on its business at anything like a remunerative rate.

154. How do you raise your coal now from the barge to the wharf ?—On men's backs.

155. Sometimes for a considerable distance ?—Yes.

156. Supposing that the wharf wall were raised 2 feet from its presen theight, would that render it impossible for a man to take up a sack of coals ?—Not impossible, but more difficult.

157. Supposing that there were a line of planks running out 200 feet, do you think that an elevation at one end of 2 feet in 200 would be such an obstacle as to be appreciable and felt by the men ?—I should scarcely say that 2 feet in 200 feet would be appreciable to a very large extent.

158. How do you convey your coal from the wharf to your manufactory ?—It is brought from the edge of the wharves in waggons in a continuous stream all day long up to the works.

159. Then you simply cart it from your wharf to the gasworks as you require ?—Yes, but the requirement is perpetual.

160. Supposing that you were successful in obtaining a wharf in any locality near the place of your business, you could carry on that business without much difficulty ?—If we obtained a convenient wharf, no doubt.

161. Then it would not result in the stoppage of your business ?—Certainly not, if we were permitted the use of such wharfage accommodation.

162. You have spoken of the enormous increase of cost ; have you made any calculation as to the cost per ton ?—I mentioned just now that I had not made any calculation.

163. How do you arrive at the conclusion that the cost would be enormously increased ?—I have the statement of the gentlemen who contracts for the delivery of our coal.

164. Do you contract by the year ?—For a term of years.

165. Have you any difficulty in mooring your barges in front of the wharf at present ?—At present, none worth speaking of.

166. Would it not be an advantage if you could bring up your barges at any hour of the day or tide, and unload or load as the case might be ?—Undoubtedly.

167. I suppose that you do load your coke and other materials from that wharf ?—Yes.

168. And that in itself it is an evil to have the barges stranded upon the mud banks at a distance from your wharf ; it increases the labour ?—Yes, it does so.

169. Supposing that 90 feet additional accommodation were given to your wharf, and that you had a clear waterway at all times, would not that, in your judgment, be a very great advantage to your company ?—As far as regards the wharf over which the bulk of of the coals is landed, I should say not, because the distance of carriage would be increased by that 90 feet.

170. Do you mean the distance of manual labour or the distance by vans or carts ?—Both.

171. How do you make that out ? As I understand you, in the present state of things, you have this result, that frequently a barge is lying 200 feet from the front of your wharf stranded on the mud until the tide rises to bring it nearer, and from that barge you are obliged to unload your coals and carry them upon men's backs on planks ? — I do not think that the barges ever lie at the distance of 200 feet from the wharf, or anything like it.

172. Say 150 feet, as the case may be ?—I am reminded that these are rather questions for the contractor to answer than for me.

173. It is a question of expense ; I understood you to say that the expense would be enormously increased ; I want you to show the Commissioners how that would be brought about ?—I think that the expense would be increased, and the contractor will be able to tell you I have no doubt by how much.

174. Is your contractor present ?—He is.

175. (*Capt. Burstal.*) I suppose that your barges with coal always come up the river ?—Yes.

176. With the flood tide ?—Yes.

177. Do they ever come up so early in the flood as to be obliged to wait before they can float alongside the wharf ?—I am not able to say.

178. Of course when they go away they go away on the ebb tide to find their way down to the pool, so as to save their tide down ?—Yes.

179. In conveying the coal from the barges to the wharf, you say that at present it is always done on men's backs ?—Yes.

180. Is that considered, generally speaking, by people in your way of business to be the most convenient and the readiest mode of doing it ?—It is considered so by the contractor.

181. One would assume that it would be so on that, else they would have adopted something else ?—No doubt.

182. Supposing that to be the most convenient way of conveying coals from the barges to the land, and that an embankment was brought out which raised the present level 2 feet, (for it would not be more than that,) your objection would very readily be got over by making a lane of 5 or 6 feet wide for a man to walk along ?—I was not aware of what the actually increased level was to be, but such a lane might obviate much difficulty.

183. The fact is, that there can be no great objection to the increased height, supposing the barges to be alongside as at present, and to rise from the breadth of two barges up 2 feet higher ?—Taking 2 feet only as the increased height, the objection would not be so great as I at first imagined.

184. I have some levels on this map ; 2 feet 5 in. is the level of this wharf above Trinity (*pointing to the map*), here it is 2 feet, and another is about 1 foot 9 in. You understand that the proposition is to raise the wharves 2 feet higher ?—Yes, I now do so.

185. Supposing the present level to be two feet and the new level to be four feet, that would show the difference ?—Yes.

186. You said that you anticipated a great stoppage to your business ; would that arise more particularly from the advancement of the wharf out into the river or from any increased level which you anticipate ?—From the increased level and the consequent increased expense.

187. Then you do not object to going out into the river to the line of the Houses of Parliament ?—That is, I think, rather a question for the contractor, who is also the barge owner.

188. Do you think, from what you know of it, that it would always be necessary to have a large number of barges at the wharf for the purpose of supplying you with coal, if appliances were made upon the wharf by lift cranes and so on to do it very quickly?—I think that at certain times it would be necessary to have a very large number of barges as at present.

189. (*Mr. Tite.*) Are you pretty well acquainted with your own wharf and with the local circumstances affecting it?—When you speak of the company's own wharf, I should mention that there are two, one of which belongs to the company, and which they use chiefly for their stores; that of which I have recently been speaking is used by the company, but is in the occupation of the contractor.

190. Do you know enough of the wharf to know whether the tide, as at present flowing, ever comes over the top of what is technically called the camp-shed of your wharf?—I think not; but the contractor can tell you for a certainty.

191. It appears to me that if you have an impression which is an erroneous one, probably others in the room have taken it. All that the Commissioners would desire to do, supposing the embankment was created, is to raise the top of the wall sufficiently above the top of high water to prevent the flooding of the neighbourhood; does your own wharf do that now?—My impression is that it does.

192. But you do not know?—I do not know for certain. I have never seen it flooded.

193. You do not imagine, I apprehend, that any embankment wall would be put there beyond answering the purpose of keeping the water from coming into the streets?—I was not aware until I came into the room of what was proposed.

194. With regard to the uses of the strand which is existing in that bight, you refer to the contractor rather than yourself as to whether it would be convenient or inconvenient to diminish it or to destroy it?—I do.

The witness withdrew.

Mr. Edward Baker Green examined.

195. (*Chairman.*) I understand that you occupy a wharf adjoining the Chartered Gas Company's wharf?—No, I represent the occupier of two wharves, which are used for the purpose of carting coals to the Gas Company's works, but not adjoining their wharf, and I have also certain duties upon the Company's wharf.

196. Whereabouts is your wharf?—There are two wharves adjoining the Horseferry, and in a line with Horseferry Road.

197. (*Mr. Tite.*) Will you point them out upon the map?—(*The witness did so.*)

198. The Chartered Gas Company's wharf is tolerably near to Abingdon Street?—Yes.

199. And the other one, which you have also spoken of, is quite at the point where Lambeth Bridge now is?—Yes.

200. (*Chairman.*) Then the question which I shall have to put to you will apply to both wharves. Supposing that an embankment were carried out in a line with the terrace of the Houses of Parliament, and at that level, could you carry on your business with the same facilities as you do now?—No.

201. (*Mr. Tite.*) Why?—In the first place, the shore would be very greatly narrowed. If you look at the shore in front of those wharves, it seems to be constructed specially for the purpose of laying barges; and if you pass that neighbourhood I have no doubt you will find that it is very greatly used for that purpose. Any curtailment of that space would make it extremely inconvenient to carry on the business at all, and impossible to conduct it as it is done at present.

202. (*Chairman.*) Would the inconvenience be so great as to involve the necessity of your quitting the premises?—That is a question which I can hardly answer without an inspection of the plan. I am not acquainted with the proposed plan.

203. The supposition which I wish to convey to you is, that of an embankment being carried out in a line with the terrace of the Houses of Parliament, and at the same level; that is about 2 feet above the level of the highest part of your existing wharf?—It would greatly increase the expense. I can answer the question you put to Mr. Phillips respecting the height of the tide. The tide frequently flows all over those wharves, and into the stables to a depth of about 2 feet. Last week the 6 o'clock tide flowed over the camp-shedding, which was very remarkable for such a tide.

204. Repeating the question whether it would involve the necessity of your quitting the premises, you are hardly prepared to say?—I am not prepared to say.

205. (*Mr. Thwaites.*) Can you explain to the Commissioners how this increased expense would be brought about?—Chiefly from the increased height to which the coals would have to be carried; because it appears to me from the questions which you have previously put that you would not only increase the height of the camp-shedding, but you would also dredge out the bed of the river to a lower level than at present, for it is quite clear that if the wharf was accessible at all times of tide, the shore must be very much lowered, and consequently the distance up which the coals would have to be carried must be much greater than at present.

206. Supposing you were able to load and unload at all times of the tide, instead of loading and unloading from or to barges which are stranded upon the mud, would it not be a great advantage to you?—No; because at the present time we are able to to place 300 tons of coals within a working distance of the wharf.

207. Then you make a warehouse of the river?—To a great extent.

208. To a justifiable extent, do you think?—I think so.

209. What is the width of your waterway?—I have not measured it, but I presume that it is from about 100 to 120 feet.

210. Do you ever encroach upon the waterway of your neighbours, or do you simply push out into the river?—We have in addition to the waterway in front of the wharf, five mooring chains, which enable us to moor our barges without encroaching.

211. Supposing that the embankment were carried out 70 feet, how would it interfere with your waterway?—It would diminish the shore to that extent.

212. How, because you would have water in front still?—Yes, there would be water in front; but the whole of the shore which is dry at low water is now occupied by barges, and this then would be diminished.

213. Do you mean to represent to the Commission that it is an advantage to have a mud bank, and to have those barges stranded upon that bank?—It is a great advantage, because it enables us to keep a sufficient store of coals there to provide against contingencies; it is essential that we should always have a sufficient supply to keep the works in constant action, so that in the event of a contrary wind, or any other cause, we shall always have a stock of coals of coals to make up for the deficiency.

214. Supposing that the embankment wall were carried out 20 feet or 30 feet, as the case may be, could not you push out your barges into the river?—Yes; if you gave us 20 feet more of shore.

215. But having them constantly floating instead of being stranded upon the mud?—If additional ways were granted in the river it would matter very little which way they were disposed of, excepting that the barges themselves would be more liable to damage.

216. Is it not a notorious fact that barges have very frequently become damaged in their bottoms from being stranded on a mud bank or a bank which is not even a

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hard substance, upon which the barge settles down and a hole is made in her bottom from the bed not being level?—That is a very frequent occurrence, but there the bed is remarkably level; indeed, it is evident from an inspection of the map that it must be tolerably level or the bank would not be so wide.

217. Would not the bottom of a barge be safer afloat than stranded upon a bank?—No; a barge upon a mud bank is more out of danger and requires less pumping than when in the stream.

218. Supposing that an embankment were carried out 70 feet from your present wharf, would not the height which the coals would have to be lifted be less in that case, the barge being brought up close to your wharf than it is now, you having to lift them from the barges stranded upon the foreshore?—No, it would be greater.

219. How do you make that out?—All the barges are laid upon the shore, which is higher than at a distance of 70 feet, with their stems on to the wharf, and only such barges as are laid with their stems on to the wharf are worked. Then when the tide changes these are removed and others are put in their places; every tide night and day the barges are changed.

220. But then they are only able to load immediately to your wharf at high tide?—No, we load throughout the tide. At low water the barges rest upon the ground, when their heads are only from 3 to 4 feet under the camp-shedding. The shore is remarkably high there.

221. Returning to the original question of the increased cost of lifting, supposing the wharf should be increased 2 feet, can you give us any particulars in proof of the statement which you made that the cost would be greatly increased?—The plan must be taken as a whole, and you only give me one element, namely, that of raising the wall; you do not tell me how much lower the shore is to be made; but I presume that as a barge is to float throughout the tide it will be very low indeed, and during a great part of the tide the height up which the coals would have to be carried would be greatly increased, say three or four times the present height, instead of 2 feet.

222. Supposing that you had a constant waterway in front of your premises equal to the lifting of any barge which you might bring up, would you not as a rule adopt some mechanical means for the purpose of lifting the coals rather than the old fashioned mode of carrying them on men's backs?—It would then become absolutely necessary, because the cost would be so greatly increased that it would be impossible to carry on the work by the present method.

223. Is not the system continued of employing these men to carry the coals on their backs in consequence of the rising and falling of the tide, the barges being sometimes at a considerable distance from your wharf where you require to unload?—Not in our case. This business differs from that of a general coal merchant; a general coal merchant has a number of barges and a number of different kinds of coal, in various positions, and perhaps the kind of coal which he wishes to work is not in a convenient position for working; but in this case all the coals are alike, and therefore a sufficient quantity of barges for a day's work, or for a tide I should rather say, are brought into a convenient position for working, and then these barges are emptied, and at the change of tide other barges are brought in to supply their places.

224. But assuming that all the coals landed upon this particular wharf are of the same character, and that it matters little whether you take barge A or barge B first, still you have to unload barges which are lying at a considerable distance from the wharf, in consequence of the receding tide?—That is not so; because all the barges that we unload, are actually touching the wharf wall, or nearly touching the wharf wall.

225. Then you only unload those which are floating in front?—Yes.

226. Sometimes you must be shut up; some of the barges must be unloaded during the low tide, over the empty barges which you have unloaded?—No; that is not so, because every tide a sufficient number of barges are brought in to last until the next tide. We will suppose a four o'clock tide; six barges would be brought in, and perhaps three or four of those would be cleared before the next tide, when they would be removed, and others put in their places.

227. Let me ask you a general question, and you will be pleased to consider it entirely apart from your peculiar trade and your peculiar coal. Supposing that the coal merchants as a body had means of unloading their coals immediately to their wharves, would they not adopt a mechanical system of lifting, instead of employing men to carry the coals on their backs as they now do?—Yes.

228. And would not the adoption of that mechanical power be to the parties a great saving?—That is very questionable. Suppose that you give us a dock where barges can be moved about with perfect ease, and be placed in the most advantageous position for unloading them with machinery, then unquestionably machinery is the cheapest; but in the river, you have to contend with currents, and it is often extremely difficult to move a barge, and in some cases almost impossible to get her into the position which you require in order to discharge her by machinery. Then if you have machinery which is to operate over a large area, it will be much more expensive than that which is confined to a limited space.

229. (*Capt. Burstal.*) Is the greatest amount of business transacted at your upper wharf near the bridge, or at your middle wharf?—At the upper wharf; essentially the whole. There is comparatively a small quantity transacted at the other.

230. That is not the wharf which you proposed about two years ago, in conjunction with Mr. Miller, to project into the river?—I was not aware that a proposal had been made until I heard Mr. Miller's statement.

231. Have you much stream running near your wharf now?—There is very little stream indeed; and that is one of the chief advantages of the wharf.

232. And I suppose that that is the reason why your barges lie what you call stem on?—Yes.

233. Do you think that if the wharf was brought out as was proposed, 70 feet from the present line, you would be able to lay your barges like that?—No.

234. I suppose that you are there very frequently?—Yes.

235. How far off the line of the wharf at present is the edge of the flood tide, when it is running at the strongest?—I should think about 100 feet.

236. What is the length of a barge; about 60 feet?—About 60 feet.

237. Then if the wharf was brought out about 70 feet, a part of the barge would still be in the slack, and the other part in the stream?—That would depend entirely upon the way in which the bank was dredged; the bank has been recently dredged, and the current to some extent altered.

238. Do you think that it would require piles for the purpose of keeping your barges in position, if the wharf was extended?—Yes, unquestionably.

239. And you could not carry on your business by laying the barges longways to the wharf?—No.

240. You could not do it better if you had a crane; you never unload a barge end on with a crane?—No; but in our case one barge is not sufficient. We are obliged to have six barges, and to work three barges at the same time.

241. Do you find that your barges are ever prevented from coming alongside at neap tide by getting aground?—Perhaps three or four times in the course of the year.

242. Not more frequently than that?—I think not; and if they are prevented in the night tide, they get in in the day tide.

243. From what part of the river do they generally come?—From the pool, chiefly.

244. At what time of tide do they generally get up to you ?—At all times of the flood tide.

245. That is, supposing them to have started from the pool two tides before that ?—No, in one tide; some get up as early as the tide will enable them, and others get up right on the top of the tide.

246. But if they get up as early as they can from the pool, starting at young flood from the pool, have they to wait then on the foreshore off your wharf, before they can get alongside to unload ?—Yes; they will have to wait at least an hour; that is the earliest; but the time depends a great deal upon the tide.

247. (*Mr. Tite.*) You said that sometimes the high water under certain circumstances flowed over, and flooded your stables to a depth of 2 feet; that must be, I suppose, a considerable inconvenience ?—Yes.

248. But you are willing to endure that inconvenience, because it enables you under other circumstances to keep the wharf wall low enough to enable you to carry on your business ?—Yes.

249. Does the water do mischief in the adjoining houses, and the adjoining stables ?—Yes, considerable mischief.

250. Therefore, in a public sense, it would be desirable to put an end to it, if an embankment was made ?—I think that in a public sense, there cannot be a question upon it.

251. These two wharves of yours are a considerable interval apart; is the object to which they are applied different in its nature or character, or are they simply two wharves for the landing of coals ?—One wharf is the property of the Chartered Gas Company, and is used as a store, the other wharves are used for landing coals. The Company's wharf was formerly used almost exclusively for housing retorts, gas pipes, and other stores, and the proposition which has been mentioned might have been made when it would have been to the Company's advantage to have their store room increased; but now the greater part of the area has been converted at a considerable expense into a coal store, any embankment would, of course, make it much more expensive to get the coals into store, and the alteration which might once have been desirable is not at all so now.

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252. Within what period has that change of use taken place ?—Within the last three years.

253. Since the application for carrying the wharf into the river ?—I know nothing of the application, except what I have heard to-day, so that I cannot say.

254. But it was as recently as three years ago ?—Yes.

255. The other wharf which is near the new Lambeth Bridge is simply a coal wharf ?—Simply a coal wharf for the purpose of passing coal over it; it is not used as a store at all.

256. Are there any other coal wharves along that line in the hands of private individuals besides your own ?—Yes.

257. Do you occasionally use them or not ?—No.

258. You always work your own trade at your own premises ?—Yes.

The witness withdrew.

GEORGE HELMORE, Esq., examined.

G. Helmo Esq.

259. (*Chairman.*) You have heard the question which we have put to the previous witnesses, and I will put the same to you. If an embankment were carried out in a line with the terrace of the Houses of Parliament, and at the same level, that is to say, 2 feet above the existing level of the highest part of your wharf, could your business be carried on with the same facility as it is now ?—Certainly not.

260. Would the inconvenience be such as to impose upon you the necessity of leaving your premises and seeking other premises elsewhere ?—Perhaps not to that extent, but it would very considerably increase the expense of working my business.

261. With regard to all those questions which have been answered by the last witness, do you generally concur in the answers which he gave ?—I concur with him that it would increase our expense of working the coals, but I also think that there is one other circumstance which he has not sufficiently brought before your notice, and that is the extreme inconvenience which we should suffer by reason of our barges lying out in the tide. We are now in a natural bight lying in slack water, and our barges lie very easily, but if this embankment were carried out to a line with the present Houses of Parliament, it is quite evident that as you would also deepen the shore immediately in front of that embankment, the tide would run very heavily there, and our barges would require very strong moorings, and I think some piles, to make them lie with any degree of safety.

262. Would there be much inconvenience resulting from their lying on deep water, seeing that they would rise and fall with the tide, and sometimes be within three feet or two feet of the top of your wharf, and sometimes 12 or 14 feet below, would that create a great inconvenience ?—When they were 12 or 14 feet below the level of my wharf, it would be a very great inconvenience.

263. As it would be carried out in tolerably deep water, undoubtedly there would be a considerable difference of level; at all events, your barges would be at a considerable difference of level between high and low water ?—Decidedly.

264. And that would produce great inconvenience ?—It would produce great inconvenience and considerable expense in our coals being worked when the tide was at a low ebb.

265. But taking that into consideration, still you are not prepared to say that it would impose upon you the necessity of seeking other premises ?—No; I will not go to that extent.

266. (*Mr. Thwaites.*) What are you views in respect of employing machinery for the purpose of lifting coals instead of carrying them on men's backs ?—I have never heard of any plan which could be practically useful in so doing; nothing in the shape of a stationary crane could be used for that purpose; it almost seems imperative that they should be carried in sacks on men's backs.

267. You are speaking having regard to the present condition of things ?—Exactly.

268. Supposing that you could bring up your barges constantly to the wharf, having plenty of floating power, could not you in that case bring them underneath your machinery, and lift your coal more conveniently and more economically than by using manual labour ?—I can only say that I have never seen any plan which appears at all to be applicable to that purpose.

269. (*Capt. Burstal.*) I suppose that a great advantage which you now derive is from the fact of your being quietly in a bay, with your barges undisturbed by the current, and having it all to yourself ?—Quite so.

270. If the embankment was brought out to the line of the Houses of Parliament, your barges would have to contend with the velocity of the current ?—Yes.

271. You would not anticipate the possibility of getting any piles to which to moor them there ?—That depends upon whether you gentlemen of the Thames Conservancy would allow us to drive piles.

272. Do you imagine that you would ever think of making such an application ?—We should certainly make the application.

273. (*Mr. Tite.*) But if you did not succeed in that application, what would follow ?—That I could not moor my barges.

274. Would it put an end to your trade ?—Certainly.

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275. Is your property freehold?—It is leasehold.

276. (*Mr. Thwaites.*) Can you inform the Commission how many coal merchants there are from the new bridge to Parliament House?—About seven. Perhaps the Commissioners would allow me to suggest that if the embankment were not carried out to the full extent of a line with the Houses of Parliament, but were carried, say, midway from its present point, and were then carried uniformly along at one height, and without any break in the way of docks, I think that it would be architecturally as good as the present plan, and would certainly enable us to carry on our business without the inconveniences which I have been wishing to bring under your notice. I think that the Houses of Parliament would then stand forth in rather a prominent position, and that it would really heighten their effect rather than detract from it. I think that if these wharves were brought forward to the same frontage it is evident that the buildings would not be at all of a character to harmonise with that of the Houses of Parliament, and therefore they might be kept a little in the background, and we should then certainly carry on our businesses with a great proportion of the present facilities.

277. You would experience no inconvenience if the mean line were taken?—I will not say no inconvenience, but it would be modified. I really use all that part up to the line of the present Houses of Parliament for my business.

The witness withdrew.

W. Freeman, Esq.

WILLIAM FREEMAN, Esq., of the Firm of W. and J. Freeman, examined.

278. (*Chairman.*) You carry on a very extensive business in Millbank Street. Would your business suffer much inconvenience if an embankment were carried out to the line of the terrace of the houses of Parliament, and at the same level?—We are as dependent on the foreshore as the coal merchants are, I think. It has been the practice in our business to employ a considerable number of barges, and those barges to a great extent lie till it is convenient to our customers to receive the materials which are on board of them, or till we can so arrange our cartage as to take the materials away without a landing. One portion of our business consists of making a depôt of material, and another of delivering the materials that we sell direct, so as to make them chargeable with as little expense of wharfage as possible. If the foreshore was taken away, we should be deprived of that opportunity of laying craft till it was convenient for us to deliver them, and it would in a great number of cases involve a landing and a second loading.

279. And that would impose additional expense upon you in carrying on your business, and some inconvenience?—It would undoubtedly.

280. Would the additional expense and the inconvenience together impose upon you the necessity of seeking other premises, or could you still carry on your business there?—In thinking over this question it appears to me to be very difficult indeed to decide what will be the real effect of the embankment upon trade. At present, we of course have cranes to hoist our heavy materials out of craft; we do everything by machinery. The barges which lie under the wharf are unloaded; very frequently they are unloaded when they are aground; but we very often take advantage of unloading when they are afloat, so that we have so much less hoisting. Now, it has occurred to me, that if the embankment was carried out 80 feet, it would involve a greater height to hoist the materials at low water than it does at present.

281. (*Capt. Burstal.*) At present, alongside your wharf at spring tides, there is 9 feet water, and alongside the embankment, if it were 80 feet further out, there would be 12 feet water; there would be three feet difference in the depth of water?—Is that at low water?

282. On the foreshore, that is to say, the difference of level between 80 feet off your wharf at present and alongside your wharf is 3 feet?—That is less than I expected.

283. (*Chairman.*) The wharf being raised 2 feet, and there being 3 feet difference of depth of water, would make 5 feet additional hoisting?—Yes; that comes pretty near to my original notion about it.

284. (*Capt. Burstal.*) That is supposing that no excavation is made alongside the wharf?—Yes.

285. Would there be a public disadvantage, as well as a private disadvantage, by the public having to pay in the end for the increased expense of hoisting?—Yes. Sometimes we have as many as 20 or 30 loaded barges at a time waiting their turn for delivery—a portion of those barges will go into our stock to supply retail customers; but in a very large number of cases our cartage is direct from the barge to the various buildings in different parts of London. But if we were to unload in the stream I think that it would involve the necessity of taking everything into the depôt, where it would remain a few days, and till we had reason to cart it away, so that we should have to make the same use of the wharf as we now make of the barges, and it would increase our expense and involve a second loading. Again, I would make one remark about the height of the embankment. I do not attend here to state that the embankment would not be a great public improvement—not at all; but some of us would be subject to much inconvenience. These properties were laid out many years ago, and in my case the gateway which runs under my house is very low. I have two gateways; they are both low, one lower than the other. If the embankment is raised 2 feet it may be imagined that, as the water sometimes flows over the street, the street will be raised 2 feet also, so as to bring things up to the level. Then we should have a very small headway for waggons to go under.

286. (*Chairman.*) I do not think that that follows, because you might have an inclined plane from the back wall of your house out to the new camp shed, and therefore the street might remain exactly as it is, the new embankment being carried so high as to prevent the water flowing over the land and prevent its coming into the street?—That might be so.

287. (*Capt. Burstal.*) How would a medium line of embankment affect you? Supposing that, instead of coming out to the line generally known as Walker's line, which at your place would be about 80 feet out, a medium line was brought out there, making the embankment 35 or 40 feet beyond your present frontage, which would admit of a space of 40 feet between your new frontage and the edge of the stream for craft to lie in quietly, how do you think that that would affect your business?—As we consider that at present we have an advantage in lying in a bight, the less you diminish that bight of course the better. There are similar cases if we look down the river. I was thinking of one this morning, if I am not intruding upon the Commissioners by mentioning it. Down the river there is a place called Queenhithe; there the foreshore must be of considerable value to the parties occupying those premises; if it was not so I apprehend that Queenhithe would have been filled up many years ago.

288. There is an old right, an old charter there?—There is the same thing at Whitefriars, there they have the advantage. May I take the liberty to allude to some remarks which have been made with regard to the line of street. Millbank Street is very narrow, and there are very great obstructions. I think that I have on more than one occasion seen the late Prince Consort stopped in his carriage in his progress through Millbank Street. Now it has occurred to me, that if there is any intention of improving the approach to the Houses of Parliament, if you took the west side of Abingdon Street, and could widen Millbank Street on that side so as to form a line from Abingdon Street

up to Millbank, it would be a very great improvement, and might be accomplished at a much less expense than interfering with any other class of property.

289. (*Chairman.*) You think it very desirable that that street should be widened, and you would think it better that it should be widened by setting back the houses on the west side, and leaving the wharf property and buildings altogether undisturbed, that is to say, as regards the roadway?—Something might be done in both cases. The wharf property in Millbank Street without doubt is very valuable. experience has proved that to be the case; but the house property even on the wharf side is not so valuable, nor is it so essential to wharfingers to retain that house property. I think that if a plan was devised which would interfere with the house property on either side of the street without touching the wharf property, a great improvement might be made, and there would not be such a very strong objection to it, nor would there be that ground for compensation which there would be if you were taking away business premises. I think that if you were to take away my house, I should take a very different view of the matter to what I should if you were to take away my wharf. I am now speaking of the east side of Millbank Street.

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The witness withdrew.

WILLIAM FINCH, Esq., examined.

W. Finch, Esq

290. (*Chairman.*) You occupy a flour mill?—Yes.

291. As tenant, I presume?—Yes.

292. If the wharf in front of your premises were embanked, and carried out in a line with the terrace of the Houses of Parliament, and at that level, could you carry on your business with the same facilities as you now do?—I could not.

293. Would it impose much inconvenience on you?—It would cause an outlay, I should say, of from 7,000*l.* to 10,000*l.* In the first place, I should have to build a new warehouse, as I am grinding from 350 to 400 quarters of wheat per week, and we require, in unloading the wheat, to have it at the top of the mill, as it is then manufactured from one stage, by going down to the bottom.

294. And you want the barge in which the wheat lies to be brought close up to the front of your warehouse?—Quite close, so that the lucomb at the top of the mill should overhang the barge. We now project out over the barge as it lies in the river.

295. Irrespectively of that, should you be put to any inconvenience?—No, I should not, beyond the outlay which I speak of.

296. You probably do not require beyond one barge at a time?—We at times have two or three barges lying, but we only unload one at a time; we can unload a second and third outside, when they are aground, with a chain.

297. Do the barges lie end on or parallel?—They lie parallel.

298. And two or three may lie abreast of each other parallel with the wharf?—Yes.

299. Then, as I understand, supposing this embankment to be carried out in the line which I have mentioned, it would necessitate your building a new warehouse, with the lucomb to hang over the barges, as they would then lie?—Yes.

300. You would get a good deal of additional space by that?—Yes.

301. And you would carry on your business with the same facility after that?—Yes.

302. So that your only reason of objection would be the necessity for an outlay?—That is all; and if you would build me a warehouse, I should very much like it.

303. (*Capt. Burstal.*) Supposing your lucomb was where it is now, and an embankment was to be constructed as proposed, would a recess in that embankment answer all your purpose, that is to say, a dock with a hard sloping bottom?—No, it would not; and more especially if the next wharves were brought out, because I should not have width enough to lay a barge alongside.

304. What is the length of your frontage?—I should not think above 50 feet.

305. Then, even now, you must overlap your neighbours?—I do; and my neighbours overlap me occasionally.

306. You accommodate each other?—Yes.

The witness withdrew.

GEORGE BURT, Esq., of the Firm of Mowlem, Freeman, and Burt, examined.

G. Burt, Esq

307. (*Chairman.*) We know that you occupy very extensive premises. I will ask you the same question as I have asked the previous witnesses. If an embankment were carried out in a line with the terrace of the Houses of Parliament, and at the same level, could you carry on your business with the same facility as you now do?—Am I to understand that you merely push the wharf out, or that you make a roadway in front?

308. Those would be two questions, and probably you had better answer both.—In the one case to make a roadway in front would annihilate our business completely, as all our material is landed over the front and taken into the back ground.

309. You have to cross a road as it is?—Yes; but if you made a road in front, I presume that we should have no landing place at all.

310. At present your wharf is close to the water's edge?—Yes, and there is a road between it and our inside premises.

311. If the embankment were so much ground added to your wharf without a road, what should you say then? Would that impose any inconvenience on you by the barges being driven further out into the river?—I presume you mean that the present road should be made wider.

312. That is not part of the present question. No doubt the present road does require to be made wider, but in that case you would simply have to cross a wider road?—Just so. Speaking privately, we are very well satisfied as we are. At the same time on public grounds we think that the road is very narrow there, and we should raise no objection at all if we were pushed further out into the stream, and if a wider road was made between us, provided that the expenses, of course, were defrayed for us.

313. Then the carrying on of your business would not be affected, it would not be more inconvenient than it is now?—Not materially.

314. (*Capt. Burstal.*) Where is your wharf?—Next the embankment.

315. In Millbank Row?—It is the first wharf from the Penitentiary.

316. Do you occupy premises in front of Millbank Row, just above Mr. Downey's?—Yes.

317. It is not proposed to embank there?—I was not exactly aware of what the proposition was.

318. (*Chairman.*) By widening the road it would diminish your premises?—Yes.

319. (*Capt. Burstal.*) As you are occupier of that wharf on the upper part of Millbank Row, where a large quantity of stone is unloaded, you can give us some information as to the general character of the foreshore immediately below your wharf, between your wharf and Holywell Street?—That is not made any use of at present, I think, or very little; I think they land a little timber, or something of that sort there, but very little.

320. Does not the shore stand very high there?—Yes.

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321. And at neap tides the barges cannot get alongside ?—There is no wharf, there is merely a wall between the road and the river.

322. There are three doors, where Mr. Downey occasionally unloads vessels ?—Yes.

323. He has a right to do that ?—Yes.

324. And he pays a rental to Lord Grosvenor for it ?—Yes.

325. On public grounds, from your own knowledge of the place, do you think that it would be advantageous to the wharfingers there, we will say Mr. Downey (he is not here to answer for himself), that that embankment should be brought out to range with the outer part of your wharf, giving a depth of 4 feet more water alongside the wharf than there is now alongside Millbank Row ?—I think Mr. Downey lets it for barges and timber lying on the foreshore.

326. But that does not give it any advantages for unloading and for wharfage purposes ?—No.

327. Then the space is useless now ?—Except for laying timber.

328. Opposite Market Street, immediately above Lambeth Bridge, is that draw-dock considered a public right of way ?—Mr. Lucas, the owner of that draw-dock, is here.

The witness withdrew.

E. Lucas, Esq.

EDMUND LUCAS, Esq., examined.

329. (*Chairman.*) Will you be good enough to tell us what is the nature of your business ?—I am a coal merchant in Millbank Street, and have a wharf directly opposite Church Street. I likewise rent a draw-dock just above Lambeth New Bridge at the end of Millbank Row. If that wharf wall is carried out, that property will be annihilated as a draw-dock. The barges come in there and lie aground, and carts draw sand and bricks and different materials out.

330. But if the embankment were carried out, and the draw-dock continued into the river, leaving an opening for the draw-dock, would you suffer any inconvenience ?—It would take away the space where the barges lie, I apprehend.

331. If in forming the new embankment the draw-dock were continued through it into the river, would it not be the same as it is now, except that it would be so much longer ?—It depends upon whether you deepen the bed of the river there. If you were to deepen the bed of the river, as has been done opposite the Parliament Houses, the barges would not lie aground, and of course the carts could not back down alongside of them. The carts back down, and they merely throw the material, the gravel, or whatever it is out into these carts, and they draw out; it is a saving of labour.

332. Is the draw-dock wide enough for a barge to get into ?—Yes; it extends as far as opposite No. 18, Millbank Row, I think; several barges lie there.

333. You have told us that if the embankment is carried out in the line of the terrace of the Houses of Parliament, and at that level, it will utterly destroy this, which is called a draw-dock, for your present purposes ?—Yes; if that embankment was carried out and I had the right of making wharves on the new embankment, perhaps it might be an equivalent; it depends upon that. With regard to the coal wharf, I should say that if the embankment was carried out it would entirely destroy the coal wharf; we should not be able to lay barges out in the stream. I have a wharf opposite Church Street.

334. Are you of opinion that an embankment carried out to the extent of the terrace of the Houses of Parliament, and at that level would render it impossible to carry on the coal business ?—Yes, we should require piles driven out, and that I presume would not be allowed. We must moor our barges as we do now to carry on the business of a coal merchant.

335. Then as far as you are concerned with regard to the coal wharf, it would necessitate your seeking other premises ?—Yes; I could not carry on the business as I do now.

336. Are you of opinion that that would apply to all coal wharves ?—Yes, as coal merchants; not so much to the wharf of the Gas Company where they land only one barge at a time.

337. (*Capt. Burstal.*) From whom do you rent your dock ?—The Marquis of Westminster.

338. That draw-dock does not come under the denomination of draw-docks generally on the river as being for the use of the public ?—No.

339. And of course every barge which is unloaded within the space held by you under the Marquis of Westminster has to pay you so much a ton for unloading ?—Yes.

340. How far does that right of yours extend up from the present bridge ?—As far as opposite No. 18, Millbank Row; it is as far as the rails; it is close up to the wall; there is a close wall.

341. And how far out on the foreshore of the river ?—To low water. The barges lie out at low water, and the material is drawn out.

342. Is that in your covenant ?—That is what I purchased. I purchased Messrs. Johnson's lease at their sale.

343. Did not the Lambeth Bridge trespass upon your dock to some extent ?—It did; it has taken half the gateway away.

344. That old block-house which was there ?—That was not mine, but I went behind it, and that matter is about to be arbitrated.

345. That is not settled yet ?—It is not; they have taken half the gateway away.

346. (*Mr. Tite.*) You have said that you rent the draw-dock ?—Yes, I pay the Marquis 60*l.* a year for it.

347. Is that derived from any ancient right on the river ?—It has been so as long as I can remember.

348. A draw-dock is, as has been explained, a common landing place, up which people have a right to draw, and which is a sort of public right; but in this case it is in a certain sense a private wharf which you rent from the Marquis of Westminster ?—I pay him a rental, and I presume that he has a right to take it.

349. You do not know the history of it ?—No; it was formerly the horse-ferry, and the house which was lately pulled down was the ferry house.

350. You have been speaking of two distinct properties, of your own place as a coal merchant, and of the draw-dock as another place, at the latter of which you are a lessee of the Marquis of Westminster ?—Yes.

351. You say that the draw-dock will be annihilated if the embankment goes past it ?—Yes.

352. You say also with regard to your own trade as a coal merchant, that you think that your own trade as a coal merchant at your ordinary wharf, and the other trades of coal merchants, will be put an end to by the embankment, and that you must seek premises elsewhere ?—Yes; we could not work the trade as we work it.

353. Could you work it in a modified way ?—We should require a variety of barges. At the gas-works they may only want one quality of coal, but we may require house coals, or steam coals, or smith's coals in the course of the day, and we are obliged to go to a variety of barges.

354. And you might have to land from the outer barge just as much as from the inner barge ?—Yes; we could not secure getting them out with machinery.

355. You also want safe mooring, to be out of the way of the stream ?—Yes.

356. Is there any custom of the river as to the time for which your barges can lie ?—It used to be considered that we might lie so long as we did not obstruct the way of the wherries, that is now done away with; but if we lay out in the stream, so that

a wherry going fairly up the stream was obstructed, we were complained against.

357. But you might lie there for a month ?—Yes.

358. I suppose that in the pool you fill a barge with coal ?—Yes.

359. And you bring that barge up with the next tide, and lay it alongside your wharf ?—Yes.

360. Have you a right to let it lie there for any number of days, or for any period that suits your convenience, or by the custom of the river are you obliged to remove it again ?—I presume that we have a right to let it lie there as long as we please ; we have always enjoyed it.

361. Nobody questions it ?—No.

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362. (*Chairman.*) Are there any further observations which you wish to make ?—With regard to the draw-dock, I have paid a large consideration for the lease. The lease was granted to the late Alderman Johnson and his brother. After his death it was sold by auction, and I purchased it, and paid a considerable consideration for it, besides the ground rent, and therefore I presume that it is valuable.

363. I understand that you purchased a lease at 60*l.* a year at public auction ?—Yes.

364. (*Mr. Tite.*) Of Johnson's executors ?—Yes.

The witness withdrew.

Adjourned.

Saturday, 6th December 1862.

PRESENT :

Mr. Alderman CUBITT.	Captain DOUGLAS GALTON, R.E.
Major-General Sir JOSHUA JEBB, K.C.B.	Captain BURSTAL, R.N.
JOHN THWAITES, Esq.	WILLIAM TITE, Esq., M.P.

MR. ALDERMAN CUBITT IN THE CHAIR.

ARTHUR ASHPITEL, Esq., examined.

A. Ashpitel, Esq.

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365. (*Chairman.*) You are an architect and surveyor practising in Westminster ?—Yes, at No. 2, Poet's Corner, close to the House of Lords. I have carried on business for 12 years on that spot.

366. From the nature of your profession, and from your naturally having looked at such matters, having lived in the immediate locality for several years, you no doubt are well qualified to give an opinion upon the subject of our inquiry ?—I think so.

367. Have you prepared a plan for the improvement of the immediate vicinity of the south end of the Houses of Parliament ?—I have.

368. Will you please to describe, in your own language, what you have to suggest ?—What I would suggest is this. It appears to me that one of the most important improvements which you could make in the Houses, would be to leave a good large open space close to the Victoria Tower.

369. (*Mr. Tite.*) About how large ?—About 250 feet square. It would be the greatest improvement which you could make, for two reasons, not only for exhibiting a view of the Houses of Parliament, but a space is wanted there.

370. It would be important, also, for purposes of security ?—Yes, and also for State purposes. When the Queen comes to the House there really is not room for the procession, nor is there room generally for the carriages. We find this part very much crowded indeed on any State occasions. And then coming both ways, either from the river or this way (*pointing to the plan*), it would give you a first-rate view of that part of the House.

371. (*Chairman.*) You mean, coming either from the river or along the road from the south ?—Yes.

372. What you want is to get a great additional breadth west. You propose to pull down immediately in front of the Victoria Tower, and to extend west of that, and to go along south ?—Precisely.

373. How much do you add ?—About 250 feet square.

374. What you would add on the west side and on the south would make a square of 250 feet ?—It makes it rather more than that ; it is about 250 feet south, and then up to that line about 350 feet.

375. So that you would get pretty nearly 2 acres of ground there ?—Thereabouts.

376. Having cleared that ground, you would go along ?—Yes, along Millbank Street towards Chelsea.

377. And you would widen Millbank Street ?—Yes. At A I would pull down the houses and widen ; at B I would take off the corner ; at C I would take off the forecourts ; and at D, which is partially an open space, I would merely straighten the street. A is immediately contiguous to the end of Abingdon Street ; B is a projecting corner on the opposite side ; C is opposite to that, close to Church Street ; and D is just at the corner, close by the foot of the new bridge.

378. (*Mr. Tite.*) What mean width of street would you then get ?—The mean width would be about 70 feet.

379. (*Chairman.*) Would it not be more economical to take off one side of the street and get all you want there, rather than interfere with property on both sides ?—It might be ; I have not been able to go into the detail of it ; but in merely walking up and down the place, it appeared to me that that would be a desirable way. These houses at C are rather of a bad character ; at A they are very low. On the other side the dwelling-houses are worth very little, but the wharves have an enormous business attached to them, and are very valuable property. I should propose not to destroy the wharves.

380. Do you not think that touching the houses which belong to the wharves would, to some extent, diminish the capabilities of the wharves themselves ?—I think not to any serious degree ; the houses are let for a mere nothing.

381. As an architect and as a man of taste, should you object to a curve there ? I observe that on the east side of the street there is a bulging out into the street. Should you object to setting the houses off on the other side so as to make a corresponding curve ?—No ; I see no objection to a regular easy curve in a road like that, because the road afterwards curves in itself. I have not been able to go accurately into the detail. You might very well do that ; you could do it without touching the other side.

382. (*Mr. Tite.*) If it were found more economical ?—If it were found more economical, certainly. The property is very old, and is worth very little. It is in a very depreciated state.

383. (*Capt. Galton.*) You would object to a road in front of the Houses of Parliament ?—Yes.

384. Why ?—I think you would find it a very great nuisance to the Houses, and that it would very much injure their architectural character.

385. Even if kept on the level of the water ?—You must have it above the water. The present terrace is very little above the water. I think that it is only about 4 or 5 feet above high water. I think that it would alter the character of the place. I did not know that such a thing was suggested. You would find it very awkward to get round, and it would it be a tremendous job. It must all be coffer-dammed, for the bottom is in a dreadful condition. You would have to go round and back again, and I do not see what would be gained by it. The character of the

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new embankment now in progress is a very different thing from the other. The northern embankment now in progress is an embankment kept down close to the river, very much below any houses, and forming a sort of ornamental terrace, and a plain road without houses. As soon as you pass the Houses it is actually the road; it is a part and parcel of the Houses, and forms a frontage; it is a distinct sort of construction; therefore I do not see any reason why the two should be joined together.

386. (*Mr. Thwaites.*) The improvement which you speak of, namely, the roadway, is mainly to facilitate the access to the House?—Exactly so, and to make a better road for the public to go down to Chelsea.

387. In your judgment is the improvement to which you refer a metropolitan or a national obligation?—It is a very difficult thing to say. In reality these improvements are partially both, the public at large benefit by them, strangers coming to London benefit by them, and the local people also benefit. The custom in Paris is that the state contributes a certain quantity and the ville de Paris makes up the difference, and I think that the equity of almost all these improvements is that they should be partially borne locally and partially by the state.

388. (*Mr. Tite.*) You have been a good deal concerned, I suppose, in purchasing and advising with reference to public improvements and selling for public improvements?—Very largely. I have been very largely concerned in almost all those sort of things, valuations and so on.

389. How long have you been in practice?—Twenty-five years, and my father was in practice in the same way before me; he was an architect and surveyor.

390. You are also acquainted with the French system of proceeding?—Yes. I was sent over officially this year by one of our large literary establishments to survey the improvements there, and to collect the statistics.

391. And to learn the French system?—Yes.

392. You are enabled, then, from your studies to give an opinion of some value with regard to a public improvement generally?—I hope so, if I have not made bad use of my time.

393. And your immediate residence in this neighbourhood perhaps qualifies you particularly to speak upon what is necessary there?—Yes.

394. You think that for purposes of safety and for purposes of convenience in connexion with the Houses of Parliament a space at the south end should be cleared as you state?—Yes, I think so.

395. Do you think that the widening of Abingdon Street and Millbank Street would carry out all that is necessary for a public improvement at that particular spot?—I think amply. Of the number of persons likely to come down this northern embankment, and of the number of persons coming down Parliament Street and over Westminster Bridge, I do not suppose that one per cent. passes down Millbank Street.

396. Are those wharves very valuable, and their trades very important?—Very important.

397. If a terrace road were so constructed as to put an end to those wharves, it must naturally be very expensive in its construction?—Yes; because you must not only buy the land and the wharf property, but you must buy the businesses; it would be total destruction to them, there is no other place that they could remove to. Upon a rough guess, I think that you must pay at least three times the value of the property.

398. Then for all public purposes you think that a moderate widening of Abingdon Street and Millbank Street would do all that is requisite?—I think so.

399. Do you think that in the space so gained there would be any difficulty in re-letting the land, at all events on the west side of that space?—It would be very little injured, there are deep long gardens there, the houses would be pulled down and would be set back again, the ground would be very much improved by it, and the ground rents would be very much improved.

400. You mean that on the sites of those houses in Abingdon Street you could build a row of fine houses upon the land already belonging to them?—Clearly so; and I understand that they are the property of the Government in some way or other; that they are all upon yearly leases; that there are no businesses to pay for; that there is nothing to do but to give the tenants notice, and moderately speaking, I dare say, you would get 50 per cent. of your money back again.

401. With regard to the remaining space between the tower and the end of Millbank Street, do you imagine that any buildings would be put upon it?—Certainly; this would be a sort of Richmond Terrace. I should build a row of houses to face in that way (*describing the same on the plan*).

402. Still leaving the 250 feet?—Still leaving the 250 feet by 350.

403. As an architect you would condemn the idea of extending the embankment into the river in the front of the Houses?—Certainly; I think you would find it very expensive, and of very little use; I think that there would be very little traffic down it, for the reasons which I have already given, and it would be at the tremendous cost of this property.

404. It would also project beyond the line which has been suggested for the improvement of the Thames?—It would, and it would also come very awkwardly; you would have two bends.

405. The bend at the north end would be how much?—The width of the embankment, whatever it was.

406. That would be 100 feet?—Yes.

407. And at the other end the same projection?—Yes.

408. Do you think that the same objection would apply if there were a footpath of 10 or 15 feet wide along there?—I think that it would almost to an equal degree; there would not be the noise of carriages to annoy the Houses of Parliament, but the embankment would be very awkward; it might be narrower; you would not have quite so much bend at each end, but when done, I think that it would not be worth the cost, and that you would find it very little used indeed.

409. It would in your judgment be enormously expensive, and not in good taste?—Just so.

410. And an obstruction to the river?—Yes. Sir Charles Barry made a very great point of those fine towers rising right out of the water, something like the palaces do at Venice.

411. (*Chairman.*) In reply to Mr. Tite, you have spoken of danger to the Houses?—Yes.

412. Are not the Houses of Parliament fireproof?—Yes.

413. Then should you think that there was much danger?—We find that these fireproof buildings are by no means safe. The Euston Hotel was burnt down; the floors, and ceilings, and landings there were all fireproof. At the London Bridge fire, the fireproof places burned like ovens. I think that this would be one of the greatest improvements, and at perhaps the least cost.

414. (*Mr. Tite.*) From your local knowledge, do you know the nature of the trade carried on under the windows at that end of the House?—It is of the lowest description; there are little cheap food shops, little shops which sell penny ballads and things of that sort.

415. Is the gas tar from the gasworks brought there, and put into barges?—Yes; it is taken away in barges, which are in reality floating tanks, and I should think that it must be a dreadful nuisance to the Houses of Parliament.

416. Have you ever experienced it individually as a nuisance?—Yes, often; you smell it very considerably indeed in passing down the street. If that gas tar ignited, it would probably burn down the whole neighbourhood.

The witness withdrew.

The Right Hon. Lord REDESDALE examined.

417. (*Chairman.*) Will your lordship be good enough to give us your notions of the matter on which we are inquiring?—In the first place I would remark that I think that an embankment in front of the Houses of Parliament would be extremely unsightly and in many respects very objectionable. Some people, perhaps, who have desired such an embankment, are not aware that the whole of the front of the Houses of Parliament is built upon an embankment which is carried out as far as the proposed northern embankment into the river. It would consequently be impossible to approach in direct connexion with that embankment without occupying a part of one of the arches of Westminster Bridge by passing under it or coming up a steep ascent and going down in a very awkward curve, round the end of the Speaker's house, on to the embankment in front of it. I should also think that it is possible (but upon that I cannot give a professional opinion) that the extension of the embankment in front of the Houses of Parliament would have the effect of making a settlement of mud in front of the embankment sanctioned in the last session, because by making the embankment project into the river above the bridge to a greater extent than below the bridge, there would be a sort of backwater into the new embankment, which probably would cause a deposit to be made there, which, I think, would be extremely objectionable. I also think that it is utterly uncalled for, because there is no traffic of any importance along that line. I am a pretty good judge of this, because my present apartments in the House of Lords look upon Old Palace Yard, and I never saw the slightest obstruction of any kind; there is hardly anything, even at the active period of the year, that can be called continuous passage through that line. I would also remark that from Bridge Street, going south, I believe very nearly a majority of the traffic is either to the Houses of Parliament, or to the Law Courts, or to Westminster Abbey; not one of the persons going to any one of those places would use, or think of using, an embankment in front of the Houses of Parliament. With regard to its interference with business, it is hardly necessary to express an opinion upon it. It could not interfere with business beyond interfering with the business of the rooms which look out on the river; but it would be an unsightly object in front of the libraries of both Houses and the most used committee-rooms, and, speaking of the Houses of Parliament as a residence, I should consider it objectionable in that view. I should also consider it objectionable in another view, which is this: the great objection which has been raised to the river front of the new Palace is, that it is too low. At the present moment the base of the building at the two extremities, going sheer down into the water, and the terrace between them being a very narrow one, the base is the level of the water, whatever it may be. Of course it is as often low water as it is high water, and in all the intermediate states of the tide the building at all events gets the greatest advantage of height that it can, so far as the water will allow it. But if you were to carry an embankment in front of the Houses, which must be above the highest high-water mark, the effect would be, that you would give a new base, upon which the Houses would stand infinitely worse than any which they have at present, and thereby add materially to that defect which is at present felt in the Houses on that point, namely, that they are not sufficiently high. These are the objections which I feel to the plan of an embankment in front of the two Houses. I conceive that an embankment ought only to be made,, as it is a very expensive operation, for one of two purposes,—either to accommodate a traffic which is not otherwise accommodated, or for the improvement of the general effect of the locality. As I conceive that it would materially injure that which is one of our largest public buildings, and that thereby it would be injurious in a picturesque or architectural respect, and that it is not the least needed for supplying a deficiency as regards the traffic of that locality, I should object to its being made in front of the Houses of Parliament. I think, of course, that the widening of Abingdon Street would be an improvement as a metropolitan improvement; but certainly, so far as I have ever had any experience with regard to the accommodation of any necessary traffic, at present it can hardly be said to be required.

418. Did your lordship hear the observation on that point which was made by the last witness, that on great public occasions when the Queen goes to Parliament it is very desirable that there should be a space for the public by extending the footway opposite the Tower?—I did not hear that evidence, but if I was asked my opinion, what would be the great improvement of that locality, it would be to pull down all those buildings facing the Chapter House and the Abbey, and to enlarge Old Palace Yard directly in front of the Houses of Parliament, whereby you would get the most picturesque effect of buildings, particularly if the Chapter House was properly restored, and by getting back to the houses of the chapter, which might then be contrived to be erected with architecture of a suitable character, you would get a magnificent square in front of the Houses of Parliament, which would be a very great improvement to the metropolis. I think that it would also be desirable, if you could either by widening College Street, or by making a new street up in that direction to communicate with Dean Street, to have a passage for anything coming Millbank way round the Abbey, at any time when it might be expedient to shut up the street in front of the Houses of Parliament either in times of great public excitement, or for the few hours during which the Queen occupies the whole street in coming down to the Houses of Parliament.

419. There is another point to which Mr. Ashpitel alluded, namely, the desirableness of clearing away a large space immediately at the south end of the houses?—There is no doubt that an opening at the south end of the houses would be a very great improvement; in short, you can hardly make an opening in London without its being an improvement. Houses of a very shabby character crowd the Houses of Parliament materially in their space, and the evidence which I heard that gentleman give with regard to making a square there, and building houses facing it, which would probably be houses of a desirable character for certain persons, and certainly with a very handsome view from them, is worthy of attention; it would, perhaps, prevent that being such a very expensive alteration.

420. (*Sir J. Jebb.*) It is a very important improvement, which your lordship has suggested in the neighbourhood of College Street, and which has not previously been before the Commission?—College Street runs up to the present college buildings, and there ends. I do not know in what state the plan for removing the Westminster School may be, whether it is likely to take place or not, but at all events if you are to obtain possession of and remove the houses which front Abingdon Street and Old Palace Yard, you would have an opportunity of giving the college a compensation in ground for new buildings of a superior character, and at the same time get a good communication round by Dean Street, with the object which I have mentioned. It might also be proposed to make a straight street down facing the Victoria Tower, but I am rather of opinion that that would cut through so many buildings connected with the chapter, and would come almost through the cloisters, that it would be very difficult to carry it out. At the same time, those are matters which, of course, would be more accurately seen upon a careful survey, but I think that a street in that direction would be desirable, it need not be a street of any great magnificence

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unless it was made to face the tower, but it should be a street of good communication in the event of its being desirable to close the passage by both Houses of Parliament.

421. Does your lordship attach importance to the clearing of the square piece of ground which is marked on the south side?—I think that it would be a great improvement in point of effect. None of the rooms used by the Houses look out upon that space. The house of the Black Rod looks out upon it from some of the windows, and for the effect of the palace altogether it would be very desirable to give it that space round it; but I do not consider that clearing of the same importance as pulling down the buildings here (*pointing to the plan*).

422. (*Mr. Tite.*) I understand your lordship to recommend the enlargement of Old Palace Yard, so as to throw open the Chapter House, by pulling down those buildings?—I would take the whole space from College Street up, and make a different arrangement of the buildings, and get the whole of Old Palace Yard in character with the Abbey Chapter House, the prebendal houses, and the Palace of Westminster. You would thereby have in that space buildings of Gothic architecture of great magnificence, perfectly singular with regard to what could be had in any other part of the town, and I think that it might be made extremely effective.

423. As well as useful?—Yes.

424. (*Mr. Thwaites.*) Is your lordship of opinion that the carrying out of those improvements which you have suggested round the House would be a metropolitan or a national obligation?—I think that some of them to a certain degree would be metropolitan. I think that a large portion of them would be national. I think that some improvement in Millbank Street, and the widening of Abingdon Street, so much of the pulling down of the buildings in Abingdon Street and in Old Palace Yard as would be a widening of the street would be fairly metropolitan improvements, and also that the improvement of College Street would be a metropolitan improvement; but when you come to take down the whole space of those buildings, and appropriate it to other purposes, and change it in that way, to that extent, I think, I should consider it a national improvement, and one very desirable for the Houses.

425. (*Capt. Galton.*) The only proposal which we have before us for an embankment in front of the Houses of Parliament is one for a footway. Your objections would apply equally to a footway as to another road?—My objections would certainly apply equally or more to a footway, because I think that the number of foot passengers who go that way when going either to the two Houses of Parliament, or to the Law Courts, or to Westminster Abbey, is most insignificant; but it would have the same architectural objection of giving a new base of a character which must lower the buildings of the new Palace at Westminster on the river front. The effect of drawing a line from the bridge, which it must necessarily be, or beyond both Houses of Parliament up to Lambeth Bridge, would be to give a base which would be the base from which the building would spring.

426. The proposal which we have had keeps the line on the same level as the present base?—No; the present base goes down to here (*pointing to the plan*) at low water. You always have the level of the water for the base of the building, and the effect of putting on a terrace in front would be that you would have something above the highest tide level as the new base which would be perpetually given to the building.

427. (*Mr. Tite.*) I think that your lordship, with reference to the architectural objection, knows that Westminster Bridge was taken down very much with a view to reduce the level there, so as to take the Houses of Parliament to the low level of that base as compared with the ancient high level?—Yes. I should say that I consider almost every improvement which is suggested of less importance than the improvement of Parliament Street. I think that that is what is most required for the convenience of the district.

428. (*Capt. Galton.*) Enlarging Parliament Street itself?—Yes.

429. Do you not think that the traffic will be much diminished there when the new embankment is made?—No; I think that nobody will use the new embankment. And, in connexion with the new embankment, I would urge that which I urged at the end of the last session, namely, the importance of having a road to communicate from the end of Duncannon Street in a sloping direction down to the new embankment. Unless that is done, the whole of the west end traffic will necessarily go up the strand; nobody will turn down one of those narrow streets, Villiers Street or Buckingham Street, supposing they are made to communicate with the embankment, in order to come upon the embankments; the whole of the traffic going along Pall Mall will of necessity go up the Strand as before; and I do not see what traffic, except that which comes from Belgravia going to the city, which I do not imagine is of a very heavy character, will ever use the new embankment. It will get on it tolerably conveniently at Whitehall, but from the whole of the rest of the west end there is no apprach to the new embankment. Instead of the proposed street sloping up from the embankment to Wellington Street, I think that the slope ought to be the other way from the end of Pall Mall, passing St. Martin's Church, and sloping down to the embankment in that direction, which would draw traffic on the embankment. I believe that the railway company are now pulling down houses to very nearly the corner of one of those streets, and it would certainly be extremely desirable if, in connexion with their new station and other improvements there, a street of some width and importance could be made down to the embankment in that quarter.

430. (*Sir J. Jebb.*) As your lordship has favoured us with your opinion on the embankment north of the Thames, will you allow me to ask you one question with respect to the traffic which comes down from Charing Cross and Whitehall and over Westminster Bridge, and which creates the greatest possible inconvenience in Bridge Street and above Whitehall Place. A proposition, which I have made several times, is for a street from Charing Cross, giving access to the embankment here (*pointing to the plan*), by which a part of the traffic would go eastward, but chiefly in connexion with a bridge which I think is exceedingly needful from Charing Cross to get to this point, which is only accessible by following the two sides of that triangle. It would relieve this street, and the public inconvenience would be avoided if the traffic which comes from the whole of those northern and north-western parts of London could get to this point, which is where it wants to come to, instead of coming down this street and over Westminster Bridge; but it is, of course, in connexion with a bridge across the Thames?—I should hardly like to express an opinion upon that point. In the first place, in all probability you would have to pull down Northumberland House and to occupy a large portion of Northumberland House gardens.

431. A very small portion?—In the next place your bridge, in order to be of any use to you, would be almost parallel with the railway bridge.

432. (*Chairman.*) We understand that your lordship suggested with some earnestness that there should be a line of street from Chatham Place, Blackfriars Bridge, leading to the south-west angle of St. Paul's?—It has always appeared to me that if it was desirable to make a new line of street from Chatham Place, to accommodate persons going to the Bank, to the relief of Cheapside, the best way of doing that, and the handsomest architectural improvement to the city which could be made, would be to carry a sloping street from Chatham Place up to the south-west angle of St. Paul's Cathedral, in

passing up which street you would have a view of the cathedral, and to widen the street in front of the cathedral. I then should propose that the traffic should pass down Cannon Street, to the improvement which was contemplated last session, namely, a street from Cannon Street up to the Mansion House. I believe that that would be a shorter line of street than that which was proposed to be made, because you would make use of a large part of Cannon Street as a relief to the traffic of Cheapside.

433. We have carefully gone into that question, and we find that the cost would be 200,000*l.* more taking it altogether, than the line recommended two years ago?—Do you mean that the buildings are of a more valuable character going up to St. Paul's than those lower down?

434. We have had the assistance of great professional talent in that way, and we have had comparative estimates, and the result is what I give your lordship?—I am supprised to hear it, because, taking the distance from Chatham Place to Cannon Street in the one instance, and taking the distance from Chatham Place to the south end of St. Paul's, it is about twice the distance in the first case to what it is in the other.

435. I may say also that the gentlemen whom we employed to frame the estimates, found in going over the ground that the Times Printing Office interfered with the line, and in order to obviate what he considered would be an impossible undertaking he diverged a little, and with that diminished cost it gives the result which I have stated to your lordship, but it would not give that which your lordship is desirous of obtaining, namely, a view of St. Paul's from Chatham Place?—Of course, I cannot say what reasons there may be why a street cannot be made, estimates are sometimes capriciously formed; my opinion is merely given from looking at the map, and judging that that which is half the length must be cheaper than that which is twice the length; nor do I see why accommodation could not be provided for the "Times" office in the new street, if the street must be carried so as to interfere with it.

436. (*Mr. Tite.*) A suggestion was made with reference to that, namely, to make a street from the church up to the immediate south of St. Paul's by widening a street which at present exists, which is called Paul's Chain. In some respect that might carry out your lordship's object; you would have a fine view of St. Paul's?—You mean by having a street coming up opposite the south portico?

437. Yes?—Of course that would have a very handsome effect. I would remark in justice to the gentleman who was almost the first to propose the Thames embankment, namely, Sir Frederick Trench, and who made and engraved drawings upon the subject, that a part of his plan was to have a straight street up to the south portico of St. Paul's.

His lordship withdrew.

Vice-Admiral Sir Augustus W. J. Clifford, Bart., C.B., examined.

438. (*Chairman.*) You are Gentleman Usher of the Black Rod in the House of Lords?—I am.

439. You have given some little attention to this subject, and you are prepared to tell the Commissioners what your views are upon it. Will you be pleased to do so in your own way?—I think that I have done so in writing to you, which, if you will allow me, I will read:—"December 5, 1862.—To the Chairman of the Thames Embankment Commission.—"Sir,—With reference to the subject on which the "Thames Embankment Commission are pleased to "desire my opinion, I beg to state that I do not think "it at all necessary or desirable to carry an embankment in front of the Houses of Parliament for the "the following reasons:—In the first place, there is "already a fine road communication from Westminster "Bridge to the end of Abingdon Street, but from "that point I think it would be very desirable and a "great improvement to widen Millbank Street, and "to carry an embankment beyond Lambeth Bridge. "In the second place, it would be a great additional "expense, and thirdly, I have always heard from "persons who have considered the subject that it was "thought desirable to isolate the Houses of Parliament "in case of riots, such as have occurred in 1759, and "within my own memory, and also to have an access "to the river. The Thames has also been used on "other occasions; the last time was when the two "Houses went by water to attend the Duke of "Wellington's funeral at St. Paul's. I cannot say "positively that an embankment would impede the "public business, though all the committee-rooms "and library look upon the river, but it would, in "my opinion, materially affect the appearance of the "building. I must also advert to what I think would "be a great improvement, which would be by making "a direct communication from Victoria Street by "Saint Margaret's Church, in a direct line with "the Law Courts, and which would not only "make a more direct approach from that quarter to "Westminster Palace, but relieve the traffic opposite "Westminster Bridge. I have the honour to be, "your obedient humble servant, A. W. J. Clifford." What I have proposed in the last paragraph could be done very easily at a very trifling expense, and would be a very great improvement; it would go straight across the passage by the church, and a piece of garden ground, in which is Mr. Canning's statue. You now go an immense way round to come to the Houses from Victoria Street, and every year that quarter is becoming more populous. A number of members live in Warwick Square and in Eccleston Square.

440. (*Mr. Thwaites.*) That is chapter property, I suppose?—That I am not sure of.

441. (*Chairman.*) Now that you have pointed it out, the improvement is self-evident?—Yes. It is fair, perhaps, to say that Mr. Charles Barry pointed it out to me one day. I was walking along with him in that quarter, and I think it is only fair to him to mention that. He said that he thought it would be a great improvement, and I thought that I might repeat it.

442. (*Mr. Tite.*) You consider it essential to isolate the Houses? Do you think the suggestion of the isolation by means of an open space at the Victoria Tower, which has been explained by a witness whom you have heard, important?—I think that it would be a very great improvement.

443. The isolation at that end would then be consistent with the isolation at the other?—Yes. Lord Redesdale said that the only rooms looking that way were those occupied by myself, but the Great Lord Chamberlain's room and the Queen's robing room and another room also look that way.

444. Do you experience the inconvenience, which a previous witness spoke of, from the gas tanks and the gas barges and the gas operations?—We certainly have a very strong smell. I am told by some that it is wholesome, and by others very unwholesome, and therefore do not care about it, but still it is objectionable. There is another objection. There is a great straw wharf, and all day and night they are unloading the straw barges, and if that straw caught fire, with a south-west wind it would, I think, very probably endanger the building I should not consider the building at all fire-proof, because there are the flooring and the book-cases and the furniture, and so on.

445. However, you think that it is exposed to some nuisance and some danger at that end of the building?—I do.

The witness withdrew.

R. Burrell, Esq.

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ROBERT BURRELL, Esq., examined.

Lord Great Chamberlain's Office,

SIR, House of Lords, Dec. 8, 1862.

I AM directed by the Lord Great Chamberlain to bring under your notice the great danger to which the Houses of Parliament are exposed from the close proximity of the tenements and yards on the *south* side of the New Palace at Westminster. The houses in question are old and of an inferior character, and the yards are full of huge piles of straw, firewood, and timber, and, should a fire unfortunately occur in that quarter, with a strong south or westerly wind, nothing could save the south side of the New Palace, in which is the Queen's Robing Room, with its costly decorations and fresco paintings, as well as the magnificent Victoria Tower, in which are kept the Records of both Houses of Parliament.

In the stable premises (only 16 yards from the Palace) there is a loft constantly open, the door and window of which completely command the throne in the Queen's Robing Room, on which Her Majesty sits on State occasions, and any maniac or evil-minded person secreted there might do incalculable mischief.

The refuse from the gasworks is also shipped from this yard, causing a most disagreeable stench, which penetrates into the rooms in the New Palace; and there is a large dung-heap from the stables, on which decomposing vegetable matter is frequently thrown, fermenting and emitting, in summer especially, most noisome effluvia.

For the above reasons, viz. :—

The security of the Houses of Parliament from fire, the protection of the Person of the Sovereign on State occasions, and the removal of a standing nuisance to the occupants of the New Palace, the Lord Great Chamberlain begs to suggest that, in any arrangements for the further embankment of the Thames, provision should be made to secure an open space on the *south* side of the Palace of Westminster, so as to isolate the Building, as is already the case on the other three sides.

I have, &c.

ROBERT BURRELL,

The Chairman of Secretary.

The Thames Embankment Commission.

446. (*Chairman.*) You are secretary to the Lord Great Chamberlain ?—I am.

447. You have paid some attention to the question on which we are now assembled, and have formed some opinion upon it ?—I have.

448. Will you be pleased in your own way to tell us what you think upon it ?—As regards the carrying of an embankment for a railway or a roadway in front of the Houses of Parliament, I consider that it would be very undesirable, as the libraries, both of the Lords and Commons, and also the committee-rooms, face the river on that side ; and I think that any roadway or embankment for railway purposes would not only destroy the architectural effect of the building, but would destroy the comfort and the privacy of the libraries of both Lords and Commons as well as of the committee-rooms of both Houses of Parliament. I think that I need not say anything further upon that subject. But as regards the buildings on the south face of the Houses of Parliament, I consider that the Palace itself is in constant danger from fire from the close proximity of those buildings. Some of those buildings are of a very low description : one of them abuts upon the palace, and is only 12 yards from the Queen's Robing Room. Now that Robing Room has been constructed at an immense cost,—it is very highly decorated—there is very expensive fresco painting, gilding, and so on, and if a fire should occur in that house which is only 12 yards removed from this Robing Room, and there was a westerly or a south-westerly wind, the flames must enter into the very large windows of the Robing Room and of course would destroy all the expensive decoration which has been placed in that room. Again in that coalyard, which is used for various purposes, the loft is only 16 yards from the Building, and the window and the door of that loft completely commands the window of the Robing Room, and the Throne on which the Queen sits when she comes to the Houses of Parliament is brought out so as to be in distinct view in the middle of that window. So strongly did the Lord Great Chamberlain, Lord Willoughby d'Eresby, feel that it was his duty to the Queen to have those buildings removed which had come under his notice and mine, as his official residence is on that face of the building, that he wrote officially to the Office of Works on the subject in the year 1859, and some notice was taken of it; it was brought under the Prince Consort's notice at the time, and some discussion ensued upon the subject, but it resulted in the Board of Works not having funds at that time to enable them to remove these buildings ; otherwise, I believe, that something would have been done, and it was always in contemplation that eventually perhaps when the embankment was carried out something would be done with respect to these buildings. A very large dungheap is always fermenting in the yard, and to that extent it is a nuisance ; for I am frequently obliged to shut my windows to keep the smell out of the room. As regards fire, I would press the point very much upon the Commission. I consider that the danger is very great. The "Chequers" public-house is also within 16 or 18 yards of the Victoria Tower, in which tower all the records of both Houses of Parliament are now kept ; the rooms are all fitted up with panelling and wood work, and there are very large windows the whole way up the tower ; if the "Chequers" were on fire, with the wind in that quarter, the flames must penetrate those windows, and those records are in constant danger from that cause. There is one other point which, perhaps, I should mention, namely, the great difficulty which there is with carriages. I have no doubt that Sir Richard Mayne will give better evidence than I can on that subject ; but it comes under the department of the Lord Great Chamberlain to make regulations upon State occasions when the Queen comes to the Houses ; and I wish to state that it comes under my observation that very great inconvenience is experienced when there are from 400 to 500, and sometimes 600 carriages and cabs collected there, owing to the narrowness of Millbank Street. The carriages are sent round somewhere by College Street and Vincent Square, I think, and are brought up into Millbank Street to take up, and as there are sometimes from 1,000 to 1,200 persons present in the Building, and indeed more than that number I think now, of course the concourse of carriages is very great indeed, and the difficulty of getting people away from the Building is very materially increased. Only one line of carriages can go through Millbank Street at a time ; and I have known at the opening of Parliament, when the Queen has opened Parliament in Person, that people who have been present at the State ceremony have hardly got away in time for the meeting of the House of Lords at 5 o'clock, and the inconvenience on two or three occasions has been very great in consequence. Therefore I think that it would be extremely desirable if some space of ground could be cleared immediately on the south side of the Palace, and also if some provision could be made for the enlargement of Millbank Street, which would get rid of the difficulty that I have stated arising from its narrowness. I think that it is absolutely essential to have a space at the south end, in order to preserve the Palace from the chances of fire ; and there is no doubt that the widening of Millbank Street would be a very great improvement on all State occasions, when there is a great influx of people and carriages ; such as the Queen's visit to the Houses of Parliament, or a Coronation, or a State Trial ; on any occasion of that

description, there is always great difficulty from the concourse of vehicles.

449. (*Sir J. Jebb.*) Should you consider that the widening of Abingdon Street, opposite the Houses of Parliament, would be of importance?—That part of Abingdon Street is so very much wider than Millbank Street that I consider that it is of still more importance to widen Millbank Street to the width of Abingdon Street; but of course any additional space which can be provided on such State occasions as I have described adds to the public convenience.

R. Burt Esq.

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The witness withdrew.

Adjourned.

Saturday, 27th December 1862.

PRESENT:

Mr. Alderman CUBITT, M.P.
Major-General Sir JOSHUA JEBB, K.C.B.
JOHN THWAITES, Esq.
Captain BURSTAL, R.N.
JOHN ROBINSON MCLEAN, Esq.

MR. ALDERMAN CUBITT, IN THE CHAIR.

Sir RICHARD MAYNE, K.C.B., examined.

Sir R. M K.C.B

27 Dec. 18

450. (*Chairman.*) It has been represented to the Commissioners by Sir Augustus Clifford and others that on great public state occasions considerable inconvenience to the public is felt from the want of space west of the entrance to the House of Lords, and that it would be a very desirable thing if the houses in Millbank Street were taken down and the space greatly widened. It has also been represented that the space immediately south of the Houses of Parliament is now now covered with business premises of not at all an agreeable nature, and that it would be desirable if that ground were cleared and a greater space kept free from any sort of incumbrance on that side. Will you state to the Commissioners whether you concur in those views?—Yes, I do entirely. There is very great inconvenience felt in the placing of carriages and in keeping open the thoroughfare, not only on the days of opening of Parliament when the Queen goes in person (that rarely occurs) but at all times when there is any exciting subject going on in Parliament, the space in front of the entrance to the Victoria Tower is wholly inadequate for the procession and for the number of carriages and persons that have to wait near it. And the consequence is that the police are obliged to send to a considerable distance the carriages of Peers and those persons who have a right to go in at the Peers' entrance. The regulation which I have always found it advisable to adopt has been to allow the carriages of those persons who are entitled perhaps to some precedence, such as for instance those of foriegn Ministers, foreign Princes or others who are here upon such occasions, to remain nearest the entrance, and all other carriages are of necessity sent to a considerable distance, or into Millbank, and upon certain occasions even into Vincent Square, and they have to come round through narrow and inconvenient streets to get back in order to take up again. Then with regard to the other point as to the danger to the Houses of Parliament, undoubtedly there is a considerable danger I think from the close proximity of the Houses to premises in which trades are carried on where fires would be very likely to occur, and where if they did occur it would be a very serious matter. Next to the Houses of Parliament and only a few yards from the extreme south end towards the south new Lambeth bridge, the business of a hay and straw factor is carried on; and there is also a very considerable quantity of very combustible matter not only on the premises but constantly in barges lying along that side. The nuisance must also be very great from the stables for the horses which are engaged in a business of that kind. I think there is also a stone contractor's premises with the stables belonging to them, and some others besides. In short they are very dirty stables, and certainly there is a very great nuisance from the dung heaps and such like accompaniments of a stable. I looked quite recently at the line proposed with a view to the question which I understood was under the consideration of the Commissioners, and it appeared to me to be almost a necessary consequence of having the grand entrance for the Queen there, and the adjoining entrance which is daily used during the Session of Parliament for the Peers, that the whole space should be cleared down to the river from that point up to the new Lambeth Bridge, and from there to the wide part leading on towards Vauxhall Bridge which is called Grosvenor wharf on this side of the Penitentiary.

451. Would you look at the plan and say whether that line as laid down would meet that object?—Yes, that is the point (*referring to the plan*); the line comes up to about the point where the Suspension Bridge chains are fastened, and then it goes on beyond the bridge just to the corner of the stone-yard on the prison side. The street is narrow on to this point, and then it becomes considerably wider. Supposing this to be the Victoria tower (*pointing to the plan*), it would clear this space and then either leave it open, or nearly open; it would be better altogether open with a facing of quay to the river.

452. (*Mr. Thwaites.*) Would you clear the whole block?—Clearing the whole block would make it most complete, but how it would be as to expense I do not say; they do not seem to be houses of a very valuable character, I have no means of calculating the cost, but merely speaking of what would make the most complete access as well as provide for the safety of the Houses of Parliament, I think all that block ought to be cleared.

453. (*Chairman.*) That is to say as far south as Wood Street?—Yes, as far as the first house, and still better the second (*pointing to the plan*) would, I think, be sufficient, provided the space was opened at the corner of Old Palace Yard and Abingdon Street. The first house must go as a matter of necessity for the traffic, and it would be better if the second house was taken down.

454. It would be better still, would it not, if the whole of that block were cleared away, so as to have a sort of grand place all the way along there?—That would be a very great improvement. I have looked at the plan rather with the view of clearing it on the Millbank side, but so far as the traffic is concerned, an opening on the other side would be equally good; it would be a question of relative expense I should suppose, but as a question of traffic whether the opening be made on the one side or the other, of course it is indifferent; but I think it is of great importance not only for the safety of the houses against fire, but with regard to removing the nuisances, and also, what is entitled to some consideration, namely, the appearance, that

Sir R. Mayne, K.C.B.

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there should be a considerable space open on the south side of the Houses of Parliament down to the river as far down as Wood Street. At present, practically, the whole of the access to the Houses of Parliament, especially to the House of Lords, is down George Street or Parliament Street; I think if a good opening were made in this way, both as a means of approach and for departure, it would be largely used from all parts of Belgravia, and that new town which lies between the Grosvenor Bridge and the river, St. George's Square, Eccleston Square, Warwick Square, and all that district.

I would also beg to point out that if there were an opening made from Victoria Street, by St. Margaret's Church, between the statue of Mr. Canning and the church, it would be a very great advantage. Not only would it afford an additional direct communication with the Houses of Parliament, &c., but it would be no longer necessary for all the carriages that come down Victoria Street to go round and pass that very difficult crowded point of traffic near the end of Bridge Street.

455. (*Captain Burstal.*) You are speaking, are you not, of the cut from Broad Sanctuary to Margaret Street?—Yes; that opening would probably induce a number of persons, in carriages and riding, to come down by Victoria Street, and from Great George Street to cross over and go away by the same line, to and from the Houses of Parliament, all of whom now come and go round by Birdcage Walk and Great George Street, by which line they have to pass the end of Parliament Street and Bridge Street, which, as we all know, is very crowded, and at times highly dangerous.

456. (*Chairman.*) With regard to the stowage of carriages waiting to take up, supposing we were to open a great space opposite the Victoria Tower by the demolition of that great block of Abingdon Street all the way to Wood Street, and then to make the road towards Vauxhall Bridge 70 feet wide, do you think that would be sufficient to provide for the massing of the carriages without sending them round to a distance, and up those streets of which you have been speaking?—I think it would, except upon a very extraordinary occasion. I might mention that when the Queen goes to Parliament there is really no place for the guard of honour; they are now obliged to stand in a very undignified way upon the pavement close up to the rails of the houses in Abingdon Street, the space in front of the Victoria Tower is barely sufficient to allow the state carriage of the Queen to turn in, the coachman is obliged to keep close to the kerb stone, and the place where the guard of honour should properly be, with a view to effect, is required for turning the carriages.

457. (*Sir Joshua Jebb.*) Where does the band stand at present?—At the side, and it looks very bad. In fact, I remember when the Victoria entrance was opened negotiating with the captain of the guard on the subject. At first he objected to placing the guard where it was necessary that they should be; but the guard are obliged to stand close to the railings with the band at the side. The space is so insufficient that it is unsightly, and in some measure even, I might say, it is dangerous to have the band playing so very close to the horses as they are coming out of the Tower.

458. Are we to understand generally that you consider the present arrangement altogether insufficient for the convenience and dignity of the Crown?—Entirely so. An opening from the Broad Sanctuary and a wide street there would greatly relieve Parliament Street, and even so far as Charing Cross, and supposing Parliament Street were to be made of proper width, still that would not meet the object of relieving Charing Cross and that very crowded part of the town, as well as the end of Bridge Street. It is a great object to divert the traffic to Victoria Street, and from thence as well as from Great George Street to the proposed new crossing from the Broad Sanctuary to Margaret Street.

459. You would propose two openings, both of which would have reference to distant traffic?—Yes, both of which would greatly relieve the traffic; that by Charing Cross where there is a meeting of the traffic from the Strand and going to the east and and west, and likewise the traffic at the end of Bridge Street, Westminster Bridge. And with regard to the arrangement of carriages these two points would be a very great benefit to the public in general, as well as to those also who have business at the Houses of Parliament. I think one of the natural effects of a convenient street between Millbank and Margaret Street, communicating with the Broad Sanctuary and Victoria Street, would be to induce many persons from the Lambeth side to cross by the New Bridge instead of over Westminster Bridge. It would be a clear line that way, and if it were not a toll bridge there is no doubt that it would be very much used for traffic to and from Lambeth. There is even now, I might say, a very considerable traffic through Margaret Street both ways. I had returns taken last year (with reference to an inquiry which was then going on) as to the traffic at the opening into New Palace Yard, and I found that some 1,700 or 1,800 carriages of all kinds passed both ways during the day. I may state that my attention was called last spring to the danger to the south part of the Houses of Parliament from the near proximity of the premises to which reference has been made, and I desired the superintendent who was in charge of that part, and who had the charge of the Houses of Parliament, to take special precautions for protection against fire and to make a report upon the subject, which report I sent to Mr. Cowper the Chief Commissioner of Works. I beg to hand in a statement by the superintendent of A. division.

"January 23rd, 1863.

"I beg leave to report that the number of carriages attending with company, when Her Majesty opens Parliament, is about 400, and of these probably 300 wait in the vicinity of the Palace of Westminster.

"Each carriage averages 22 feet in length, and requires a space of 25 feet, in order to enable it to be drawn out without collision.

"The distance a rank of 300 carriages would extend to would be 1 mile 740 yards, or nearly 1½ miles.

"To place the above number of carriages in a compact space (allowing 200 square feet for each) would require an area of 6,666 square yards.

"I venture to submit a plan, drawn to scale, of property adjoining the Palace on south side, which, if obtainable, would be amply sufficient for carriage accommodation on occasions of State at the House of Lords.

"Robert Walker,
"Superintendent A. Division."

The witness withdrew.

Adjourned.

Saturday, 10th January 1863.

PRESENT:

Mr. Alderman CUBITT, M.P.
Major-General Sir JOSHUA JEBB, K.C.B.
JOHN THWAITES, Esq.
Captain DOUGLAS GALTON, R.E.
Captain BURSTAL, R.N.
HENRY ARTHUR HUNT, Esq.
JOHN ROBINSON McCLEAN, Esq.
WILLIAM TITE, Esq., M.P.

MR. ALDERMAN CUBITT, M.P., IN THE CHAIR.

GEORGE POWNALL, Esq., further examined.

G. Pownall, Esq.

10 Jan. 1863

460. (*Chairman.*) You have forwarded to the Commissioners a report of your estimate for clearing the ground, as shewn on that plan?—I have.

461. Will you be good enough to describe it. All the property between the palace at Westminster, and the Abbey and the Chapter House, and all the property south of the Victoria Tower, as far as Wood Street is, I believe, proposed to be taken down?—I have divided my estimate into two parts; one section of this improvement appears to me to be more important than the other; that is to say, the section which contemplates the improvement of the approaches to the Houses, and I have put the cost of acquiring that property in a separate amount.

462. That is the ground west of the Houses?—The ground west and south of the Houses; everything, in fact, between Poet's Corner and Wood Street, north of Abingdon Street, and everything between the Houses of Parliament and Dorset Wharf, south of Abingdon Street. The other section will be from Wood Street, where the first estimate terminates, widening Millbank Street and Millbank Row, until it takes up the embankment on Millbank Row. All the houses colored light Indian ink on this plan are proposed to be removed, and that which is coloured brown is proposed to be left as open spaces. With that explanation of the plan, I will read my report of the cost.

The witness read the same as follows:

"To Henry Kingscote, Esq.

"*Thames Embankment.*

"16, Gt. Queen's Street, Westminster,

"SIR, January 9th 1863.

"I HAVE surveyed the property required to be purchased for the embankment of the river from the southern extremity of the terrace of the Houses of Parliament to Dorset Wharf, and for the formation of an open square from Poet's Corner to Wood Street, Millbank, and I estimate the cost of acquiring the property, after allowing for the sale of the surplus land, at the sum of 214,182*l.*

"If the improvement is extended by widening Millbank Street and Millbank Row from Wood Street, to the southern extremity of Messrs. Mowlem, Burt, and Freeman's stoneyard in Millbank Row, it will involve an additional cost of 157,986*l.*, making the net cost of the acquisition of the property required for the whole improvement, 372,168*l.* These several amounts are inclusive of compensation to the tenants and occupiers, but are exclusive of the cost of all works. I transmit a plan of the locality, shewing the proposed improvements, and remain,

"Sir,

"Your most obedient servant,

"GEORGE POWNALL."

(*Witness.*) The plan before the Commissioners is the one to which I refer. Abingdon Street would be completely demolished. It would be an open space or square.

463. How wide have you taken Millbank Street?—70 feet.

464. Looking at the necessity for having large open spaces for the standing of carriages during the interval between setting down the company and taking it up, if you were to widen the street to 100 feet instead of 70 feet, and carry it on to the full extremity of the grounds of Millbank Penitentiary, would that make a great addition to your estimate?—Yes; I think that it would.

465. I ask that question for this reason; we were told the other day that on these great state occasions a vast assemblage of carriages had to be placed somewhere or other?—Yes; but I think that that requirement would be met by these two large squares. There is a very large space of ground proposed to be left open where those carriages could stand. I dare say that that is a pressing necessity.

466. Do you imagine that 300 carriages could be placed in that space?—I cannot say anything about that. I should judge that Sir Richard Mayne would be a more competent authority on that subject. It is a great necessity, because you can see, on reference to this plan, that at the very spot where you want the greatest width of approach for the Queen, or on any state occasion, it narrows at once to the neck of a bottle.

467. You require space in that part, not merely for carriages, but for the Horse Guards, for the bands of music, and for a great assemblage of people on foot; and if you were to have more carriages standing there, would it not rather interfere with comfort?—That would depend entirely upon the space required for these carriages. If the space which is proposed by this scheme is not sufficiently large, it might be extended, and this site, which I have suggested should be appropriated to some Government building, might be reserved for a further space for the carriages.

468. You are aware, with regard to a part of that plot, on which you have just put your finger, that is to say, upon the south of the Houses, that the idea is entertained of laying it out as an ornamental garden, as a suitable appendage to that portion of the palace?—That, of course, would limit very much the space for carriages, and probably other space would have to be provided if there were a great number.

469. In your opinion, would it not be a desirable thing to have such an ornamental garden as I speak of, as an appendage to so magnificent a structure as that tower?—I think that an open square of ground would be quite as good and more useful.

470. (*Mr. Tite.*) There is a block shown on this plan, south of the Houses of Parliament, which is coloured red, and marked "proposed site for build-" ings?"—Yes.

471. In the estimate which you have given, and the credit which you have allowed from that estimate, is anything allowed for the ground rent of that spot, supposing it to be covered with houses?—Yes.

472. If it were covered with houses, would or would not the space between that and the Houses of Parliament be more likely to be occupied by a first class of houses, such as Richmond Terrace, if it were laid out as an ornamental ground, as suggested by the Chairman, than if it were left an open space, or a sort of square?—Probably if that were the appropriation of the buildings, it would be more valuable if it were an enclosed garden than an open space; but I have rather supposed that if it were used for building at all, it would be appropriated for a Government office, or some great public building.

473. Be that as it may, you have allowed the credit which letting it for building purposes would give?—Certainly.

474. Probably you think that though a garden might give it an additional value, yet if it were laid

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out as a square, and well arranged, and probably with a statue, or something of that sort, in the centre, it would not greatly differ as regards its occupation by persons who took it for private purposes instead of public purposes?—Just so; but I think it more likely to be used for public than for private purposes.

475. There is a spot immediately opposite the Victoria Tower, which is coloured red upon the plan, what is that?—It was the Jewel House.

476. In your opinion, is it desirable to retain that as a piece of architecture: how is it used?—I think that it is now used for records, but one can scarcely tell, from its present neglected state, whether it is worth keeping or not; if it is worth keeping, it would be restored, if not, it would be swept away and an open space left.

477. As an architect, I suppose you would very highly approve of throwing open the Chapter House, presuming it to be restored, as it probably may be?—Certainly.

478. Do you think that Henry the Seventh's Chapel, and the Abbey, and the Chapter House, and the Tower, and so on, would be highly improved in their architectural features and character if this improvement were carried out as you suggest?—I think very much so; it would be a very grand thing.

479. It would be a grand architectural feature in connexion with the Houses of Parliament?—Very grand indeed.

480. (*Mr. Hunt.*) How many canons houses do you take in your estimate?—I do not know how many of such houses there are altogether. I neither know who the owners or the occupants of the houses are.

481. (*Mr. Tite.*) You simply give their value in the market?—I simply take their value as I find them.

482. (*Chairman.*) The green square which is laid out in quarters upon the plan is a playground, is it not?—It is the garden connected with the establishment of Westminster School; I suppose that it belongs to the Dean and Chapter. Some liberties are taken with it on the plan in making it look very agreeable. I suppose that the Dean and Chapter would be very glad to have that old wall taken down and an iron railing put in its place, and it would add very much to the general effect of the neighbourhood.

483. Is there not an ancient wall of a peculiar character?—This wall is all of the same age, still I think that it would be a great advantage to take down this part of it, and there is a building west of those gardens, which is a very handsome structure.

484. What is that building?—It is a dormitory belonging to the Westminster School.

485. (*Mr. Tite.*) It is a work of Inigo Jones's?—Yes; it is a very elegant building.

486. (*Chairman.*) By this plan that front work would be opened up?—Yes; assuming that the authorities would recognize this notion of taking down the wall and putting an iron railing instead.

487. Have you looked at King Street?—Not particularly. I think that a division of all the traffic coming from Birdcage Walk and Victoria Street going north, which is very large, and taking it up King Street instead of Parliament Street would be a very great advantage to everybody having business at Westminster, and going to the Houses of Parliament, particularly.

488. But you are not prepared to tell us what the acquisition of the property there would cost?—No; I made an estimate last year for the acquisition of these two blocks, but I quite agree in the opinion expressed by Mr. Hunt when we were before the Committee that if that were all thrown into Parliament Street, though it would be a very fine street it would involve a very great sacrifice of property.

489. The notion now would be to set back the frontage on the west side of King Street from Great George Street as far as the new Government buildings which are about to be erected?—I think that it would be a great improvement, and that it would afford a very large relief to the pressure upon Parliament Street.

490. Do you know enough of that property to be enabled to say whether you think it likely that by acquiring a great deal more than is wanted for widening the street the frontages would be so increased in value as in a great degree to compensate for the outlay?—No, I have never yet found any improvement to be carried out without a great sacrifice. Although it is very valuable property, still when all the interests are bought out great cost is incurred, and it is extremely difficult to effect the improvement without some considerable sacrifice.

491. It would take you longer than we should be sitting here to-day, I suppose, to go into that question?—It would; but it would be a great improvement.

492. (*Mr. Hunt.*) You are aware that half the west side of King Street has been already removed?—Yes, but I am not at all aware whether the persons in whom that half is vested would like to part with it without consideration.

493. Apart from that, do you think that it would be a costly operation to buy the property on the west side of King Street, from Charles Street to Great George Street?—I think not; the most expensive part would be that fronting Great George Street.

494. (*Mr. Tite.*) The corner house?—The corner house. I think that this is a very much more urgent improvement than the continuation of the street from Wood Street to Millbank Row. I should think that there are 50 or 100 persons who pass the point at the corner of Great George Street and King Street for one who passes down Millbank Street.

495. (*Chairman.*) I suppose that for the purposes of the ordinary traffic the widening of Millbank Street is not a very urgent matter?—I think not. There is one very awkward part of Millbank Street, namely, the buildings which project opposite Wood Street.

496. (*Mr. Tite.*) You mean those belonging to Messrs. White and Company?—Belonging to Messrs. White and Company. But this widening of King Street would be the greatest possible relief; it would divide the traffic, and would prevent the great difficulty which there is in crossing from Parliament Street to Great George Street, and in fact to many of those parts of the neighbourhood.

497. (*Mr. Hunt.*) Do you know how great the demand is for offices in the neighbourhood of Great George Street, and the Houses of Parliament?—Yes, it is very great indeed; it is urgent.

498. Is it your opinion then that if King Street were widened and large houses erected upon the west side of King Street when widened, they would yield a very large rental?—A very large rental. The destruction of property in Westminster within the last few years has been very considerable, and particularly of houses which would be occupied by professional men, while the number of persons requiring accommodation there has increased greatly.

499. (*Mr. Thwaites.*) Would you propose to leave Parliament Street without any alteration?—Yes, I should leave it without any alteration. One would make it a little wider if one were forming it now, but if the traffic were divided into two streams by the widening of King Street, then I do not think that Parliament Street would be a bad street at all.

500. Suppose that the money which you propose to expend in King Street were expended in widening Parliament Street?—I do not think that it would be so well spent. I think that it is a very considerable object to divide the traffic; one has to consider the inconvenience to foot passengers as well as to those who are travelling in carriages, and when you get a street too wide it becomes exceedingly difficult and dangerous for passengers to pass.

501. (*Mr. Hunt.*) Do you happen to recollect what your estimate was for clearing away those two blocks?—Upon figures I do not like to speak from memory,

but I think that it was between 300,000*l.* and 400,000*l.*, something like 400,000*l.* Then we proposed to abolish King Street altogether, if I recollect rightly, which would have made Parliament Street very wide, very dangerous, and very inconvenient for foot passengers.

502. (*Mr. Tite.*) From Downing Street to Charles Street the ground is now cleared for the two great public offices, namely, the Foreign Office and the East India Office, and for other public purposes, therefore all that would be necessary in order to obtain a large proportion of the widening of King Street, that is to say, the end nearest to Whitehall, would be obtained by simply keeping back into the proper line the new frontage which is to be created there by the new Government Offices?—Quite so.

503. Therefore it does not in the least degree follow, as it seems to me, that that would cost you anything?—I do not know in whom that property is vested.

504. It is vested, of course, in the Crown, in the Nation, and the site is to be appropriated, and is now being appropriated, for the purposes of public offices; therefore all that would be required would be the so arranging the front of those public offices facing King Street as to produce the improvement, so far as that is concerned, from Downing Street to Charles Street?—No doubt that would be a proper mode of dealing with the subject, and if it were not dealt with in that way it would be simply taking money out of one of the pockets of the public and putting it into another.

505. Supposing that my view is right, that the setting back of that face of that public building for public purposes were so arranged, all that you would have to do would be to widen King Street from Charles Street up to Great George Street?—Yes.

506. That in length is of rather moderate dimensions, perhaps you will give it to us?—It is 380 feet.

507. And the property there is of a very inferior description to a great extent?—The great bulk of it is very inferior.

508. Supposing that improvement made, do you think, as an architect, that it would be better for the public purposes, and sufficient for all architectural purposes, than pulling down the block of building which now exists between Upper Charles Street and Whitehall?—Indeed I do.

509. Would it not, in your judgment, be far less expensive to do that, presuming that the land of the upper portion be given by the public to the public for public purposes, than to take down the block of building to which I have now referred?—It would be far less expensive, and procure a far greater improvement.

510. With regard to another architectural improvement, would not the opening of that broad street, the doubling of King Street in the pencil line upon that plan, open a magnificent view of the grand north front of Westminster Abbey, and about in a line with the great entrance to the transept at that end?—It would; in every respect it would be a great improvement.

511. In your judgment it would be better than going to the expense of pulling down this block of building?—I think so.

512. (*Mr. Hunt.*) You think that it would be a great inconvenience for foot passengers coming from Parliament Street to Great George Street, if the whole block in Parliament Street were taken down?—Yes.

The witness withdrew.

The Rev. Canon Jennings, M.A., examined.

513. (*Chairman.*) You are well acquainted with the nature and character of the property now existing opposite the Victoria Tower, and adjoining the grounds of the Abbey and the Westminster School?—Yes.

514. Is it your opinion that it would be a great public benefit if the buildings now standing there between the Chapter House and those grounds were cleared away?—Between the Chapter House and the Houses of Parliament?

515. Yes?—I think that it would be a very great improvement indeed.

516. Will you state to us your reasons for the opinion which you have given, that that would be a great public improvement?—My reasons would be these, that the entrance now to the Abbey and to the Chapter House is not very creditable; Poet's Corner is exceedingly narrow and inconvenient, there is the greatest difficulty in turning a carriage; and if the Chapter House be restored, as I have heard some rumour about, I think that it would be a very prominent feature opposite the Houses of Parliament, and the neighbourhood altogether would be I think very much improved.

517. The Chapter House is a building of great antiquity and great beauty, requiring, however, a large amount of repairs?—Yes; costly repairs.

518. You have heard rumours that that Chapter House will be restored, out of what funds?—I imagine from Government funds.

519. (*Mr. Tite.*) You are aware that the Dean has taken great pains to encourage the object of restoring the Chapter House?—I must go back a little. When the Chapter House, being the property of the Abbey Church of Westminster, was taken away about the year 1377 for the Commons House of Parliament to hold its sittings, there was, I believe, a contract at that time entered into between the Parliament and the Abbey Church of Westminster, that for the use of the Chapter House they should keep it in repair. I think that, in 1547, when the House of Commons occupied St. Stephen's Chapel instead of the Chapter House, the Government continued in possession of it. In 1705 an address was voted by the House of Lords to Queen Anne requesting that she would give directions for putting the Chapter House into thorough repair.

520. I was anxious to ascertain the steps which have been recently taken with respect to this matter. Are you aware that the Dean is very anxious to have the Chapter House restored?—I have only read of it, because we have studiously kept aloof from it as a capitular body.

521. Are you aware that there has been a public meeting?—I have heard of it.

522. And that resolutions have been passed?—I have read them.

523. (*Chairman.*) You, at all events, are impressed with the opinion that it would be a very desirable thing to clear away those buildings which prevent the view of the Chapter House and the Chapter residences?—Decidedly so.

524. There is a wall which incloses the college garden; you are aware of the existence of that wall?—Yes.

525. And you know something of its character and appearance?—I do.

526. It has been suggested that that wall should be taken down, and that an iron railing should be put up, so as to open up the view of a range of buildings which lies beyond it?—That suggestion is new to me.

527. Should you deem that an improvement?—I should deem it a questionable improvement.

528. Under whose control is that wall?—It is under the control of the Dean and Chapter.

529. (*Mr. Tite.*) Who occupies the garden?—It is occupied by the Dean and Chapter and their families, and also by the Queen's scholars three days in the year.

530. (*Chairman.*) It is not used as a playground, then?—Not at all.

531. (*Mr. Tite.*) Is it a flower garden, or partially grass and partially flower?—Walks and grass.

532. (*Mr. Hunt.*) The canon's houses partially abut upon it?—There are two canon's houses and one minor canon's house; three houses abut upon it.

Rev. Canon Jennings, M.A.

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533. (*Chairman.*) You seem to be well acquainted with the ancient history of these structures. Can you tell us anything about the Jewel Tower ?—No, I cannot, except that I have been in it. The Tower is used now as the record office of the House of Lords.

534. You do not know its age ?—No ; I could not fix it exactly, but I think that it is of very much the same date as a great many of the other buildings, such as the Painted Chamber and the Antioch Chamber.

535. Is it a building of such a character and such antiquity as should induce a desire to keep it up and restore it ?—I think that it ought to be put in the same category as the Chapter House. I certainly think that its antiquity entitles it to great respect.

536. (*Mr. Tite.*) Have the Dean and Chapter any funds whatever from which they would be capable of undertaking the restoration of the Chapter House or the Jewel House ?—None whatever.

537. Are the funds all alienated, or are they otherwise disposed of ; is there any land ?—The funds never were separated ; the Dean and Chapter of Westminster do all the repairs of the Abbey from their capitular fund ; there never was any distinct property for repairs.

538. Out of what fund is the Abbey repaired at present ?—Out of the general fund of the capitular body.

539. There is no express sustentation fund ?—None whatever.

540. Then all the alterations and restorations of those portions, apart from Henry the Seventh's Chapel, which is paid for by the nation, have been made by the Dean and Chapter ?—Entirely ; an annual sum is always taken from the general capitular fund.

541. And it would not be possible to find the means out of that fund, nor do you think that it would be just, for the restoration of the Chapter House ?—I do not think that it would be either just or possible.

The witness withdrew.

W. Tite, Esq. M.P.

WILLIAM TITE, Esq., M.P., a Member of the Commission, examined.

542. (*Chairman.*) You are in possession of information which it would be very desirable for us to have with regard to the condition of the Chapter House, and the steps which have been taken with a view to its restoration. Will you kindly give us the information which you possess upon the subject ?—The Chapter House is considered by architects and antiquaries to have been the finest building of the kind in England, and of remarkable beauty. It has been long considered as the property of the Government, and probably for the last century it has been appropriated to the receipt of the records of various courts of law, and fitted up throughout with wooden presses for that purpose ; and the whole of the groining, which sprang from a central pillar, like the groining of the Chapter House at Salisbury, has been taken away. It is now empty, the records having been removed to Chancery Lane. In this state of things the Dean is extremely anxious that so magnificent a monument of the piety of our ancestors should be restored, and the steps which he has taken are these :—He first requested a few gentlemen who were interested in subjects of architecture and archæology to attend at his house. We met, and agreed that towards the end of the session we would have a public meeting, and that in the meanwhile Mr. Scott, who is the architect of the Dean and Chapter, should be requested to examine the building. Mr. Scott did examine it. He has shown us that the ancient pavement, which is of remarkable beauty, and composed of colored tiles, is, to a great extent, in existence ; that some of the wall painting and wall linings also remains, and that it would be perfectly possible to restore the building, and to make an exquisite architectural feature of it in connexion with the Abbey, at an expense of about 21,000*l.* At the public meeting which took place, at which several members of Parliament attended, and also many members of the House of Lords, resolutions were moved and passed, pressing these views upon the public ; and but for the occupation of the public mind with another subject, which is more important in a public point of view (I mean the Lancashire distress), I have no doubt that that matter would have been taken up and pressed forward. It has been suggested, whether for the reasons suggested by Canon Jennings, or for other considerations, that it would not be unreasonable to ask the Government to contribute something towards this expense, because it was supposed that it would be difficult to raise so large a sum as 21,000*l.* by public subscription for the purpose. However, for the reasons connected with the stopping of other subjects of interest as before suggested, this matter has been slightly delayed ; but the dean, and I think those who acted with him, of whom I was one, are extremely anxious, at the proper period, to revive this project ; and I have no hesitation in saying that if there were a prospect of the Chapter House being opened and made as exquisite an external feature as it might be made an exquisite internal one, it would give a great impetus to the restoration of this very extraordinary building. With regard to the Jewel House I do not know anything. It is occupied, no doubt, by the Government, and I believe it to be of about the same style of architecture as the Chapter House, that is to say, of about the middle of the 14th century. I dare say we should find that, although it is a little in the way of the improvements of which we are now talking, it would be extremely difficult to obtain the consent to destroy that building.

Adjourned.

Saturday, 24th January 1863.

PRESENT :

Mr. Alderman CUBITT, M.P.	Captain BURSTAL, R.N.
Major-General Sir JOSHUA JEBB, K.C.B.	HENRY ARTHUR HUNT, Esq.
JOHN THWAITES, Esq.	JOHN ROBINSON MCCLEAN, Esq.
Captain DOUGLAS GALTON, R.E.	WILLIAM TITE, Esq., M.P.

MR. ALDERMAN CUBITT, M.P., IN THE CHAIR.

G. G. Scott, Esq., R.A.

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GEORGE GILBERT SCOTT, Esq., R.A., examined.

543. (*Chairman.*) You have brought with you a plan which you made some two or three years ago, I think, for the laying out of the ground round about the Houses of Parliament, comprising plans for the new public buildings near about Downing Street and King Street ?—I have ; it was made perhaps six years ago, at the time of the competition for those buildings, in the beginning of 1857, and at the same time for plans for the laying out of the ground round them.

HOUSES OF PARLIAMENT
OLD PALACE YARD
ST. MARGARETS CHURCH
THE ABBEY CHURCH
CHAPTER HOUSE
LITTLE CLOISTERS
APPROACH TO NEW CLOISTER
GREAT CLOISTERS
SESSIONS HOUSE
BROAD SANCTUARY
WESTMINSTER HOSPITAL
NEW HOUSES
DEAN'S YAR

PLAN

REFERRED TO BY MR G. G. SCOTT,

IN HIS EVIDENCE BEFORE THE

THAMES EMBANKMENT COMMISSION.

George Gilbert Scott, R.A.
Architect,
20, Spring Gardens.

544. I think that your plan was one of the premium plans?—My plan for the buildings was, but not this plan for laying out the ground.

545. Will you describe in your own terms the characteristics of your plan as regards the approaches to the Houses of Parliament?—The part on which I feel myself most able to throw out any hints is that relating to the buildings and ground connected with Westminster Abbey. As I am concerned for the Dean and Chapter, I know more about that than as to the rest of the space. This plan was founded on an idea which had been suggested a few years earlier for the erection of a large cloister, a sort of Campo Santo, round what is now called College Gardens for the reception of future monuments. The Abbey is in fact completely filled with monuments, so much so that very recently the Dean and Chapter have been obliged to refuse permission to erect monuments there to most eminent men, and those to whom it is most desirable to erect monuments, from the absolute want of room. To meet that want it was suggested some years back that a large cloister should be erected round the College gardens, with a communication made from the cloisters of the Abbey, so that the funerals of eminent men could take place as now in the Abbey, and afterwards the funeral procession proceed by a passage which would be made to this new cloister or Campo Santo, in which also the monuments would be erected to the persons who were buried there. The plan above referred to is founded on that idea, but since that time I have rather reconsidered the details of the plan, and I have a rough plan here showing that part of it in rather a more matured form, the principal difference being that in the earlier plan I carried the cloister a good deal to the north as well as to the south of the Jewel Tower; and in the more mature plan I have stopped it at the Jewel Tower.

546. (*Mr. Tite.*) Both one and the other propose to retain the Jewel Tower?—Yes; but I find it rather better for several reasons not to have any buildings to the north of it, partly because they will hide the Chapter House, and partly because they would envelop the Jewel Tower so awkwardly that it would really become very difficult to make a good-looking feature of it.

547. (*Chairman.*) Is there anything externally in the Jewel Tower itself, beyond its mere antiquity, in any way to recommend it?—No, I think not, in point of actual beauty; it has been very much injured externally; all the windows have been inserted afresh in modern times.

548. So that in fact there is nothing in any of the elevations of the Jewel Tower except ancient irregular rubble masonry?—Not much externally. It is a curious and interesting remnant of antiquity, and as remnants of antiquity are so fast disappearing, it is very desirable to retain it; and it might be made to look well if properly restored.

549. But there is no evidence of there ever having been any interesting features about it, is there?—It is all very simple externally, like a tower of a castle; internally it has better features than externally; the lower storey internally is very handsome.

550. In your plan against the wall you show a communication from Victoria Street to the Houses of Parliament by the side of St. Margaret's Church?—Yes; that was a part of the scheme which I was then throwing out, but I do not lay any stress upon that portion of my plan.

551. But I presume that you are of opinion that it would be a great convenience to the traffic to have that communication?—Yes, it is very important, no doubt.

552. (*Mr. Hunt.*) It would get rid of St. Margaret's enclosure altogether, where Canning's statue is, would it not?—No. I believe it is practicable to make this space for monuments between St. Margaret's Church and Parliament Street much larger than I have shown it in this plan.

553. The present enclosure would, after certain modifications in its form, be appropriated for public statues?—I believe this to be the best appreciation of it.

554. (*Chairman.*) With regard to the Jewel Tower I suppose there is nothing to mark its date?—Its date is pretty well known, though not exactly; either the tower or the site on which it is built belonged originally to the Abbey, but it was exchanged; it was made over to the king in 1377 by an arrangement, in exchange for a licence to hold certain properties on mortmain, and it is already called in the document which records the exchange the "Jewel House."

555. Then there must have been a structure?—Yes. It corresponds in character with the works of Abbot Littington, and his time was about from 1366 to 1386 odd.

556. Do you know what it is used for now?—The records of the House of Lords.

557. But it has been given in evidence here that the records of both Houses of Parliament are kept in the Victoria Tower?—They will be, I believe. At present the records of the House of Lords, or a large quantity of them are in the Jewel Tower.

558. (*Mr. Tite.*) Are they classified or arranged there?—Yes, very carefully, I believe.

559. (*Sir J. Jebb.*) I observe, in connexion with your plan, that you have swept away all the wharves and the property which now lies on the river side to the south of the great tower of the Houses at Westminster?—Yes.

560. Do you think that that is essential to the formation of a grand scheme for improving that part of the town;—It would be very costly, no doubt; but I must say that for beauty I think it may be said to be almost essential to clear the space as far as the new bridge; in fact as far as the buildings extend.

561. You are aware that those buildings approach very near to the south front of the Houses of Parliament, and are so far a nuisance?—A very great nuisance indeed, they cannot be allowed to remain.

562. Have you considered to what extent it would be desirable to go along that bank of the river for the purpose of clearing it?—As a matter of taste I should have said all the way to the new Lambeth Bridge, but cost I suppose would interfere there.

563. Still a great improvement might be effected by even a partial removal of the wharves?—Yes.

564. Will you have the kindness to look at the plan which has been before the Commissioners which is what has been considered to be desirable to be done; it goes as far back as Wood Street, and it has been proposed to erect on the south side of this space so cleared a row of buildings something of the character perhaps of Richmond Terrace as a boundary to the garden?—If the buildings beyond the point named are never to be cleared away, of course it does not do any material injury, or materially increase the obstruction to erect a new building there, provided it does not extend upon the embankment. I must say that I think that in any case that portion of it which is shown in the plan as extending across to the front of the embankment is very objectionable, because it would hide the view of this part of the Houses of Parliament from the bridges.

565. You would rather have the river wider there?—If the embankment extended to the line of Wood Street I think that it would be very good, but I think that there should be no building upon it.

566. You would propose that this site for the building should terminate at the present river bank?—Certainly. If you erect those buildings I should say that they ought not to extend beyond the present river bank. As a matter of taste it would be highly desirable to have no buildings whatever between the Houses of Parliament and the new suspension bridge.

567. Independently of the question of utility what should you say of the street which is proposed to be made there?—As it is shown here it is a very good line of street, but the Houses of Parliament in ap-

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proaching from Vauxhall Bridge as shown here would not really be seen excepting the upper parts.

568. In the event of terminating that block of building at the present river bank, you would carry out the embankment to the full?—I think so; the embankment would be a handsome feature.

569. How would you propose to lay out that space which would be available by planting?—I dare say that it would have some public monument in it, and perhaps statues, and a few objects of that sort to give character to it.

570. There is a large open space to the north side of Millbank prison; would that be conducive at all to the ornamentation of that part of the locality; there is a great stone-yard?—I cannot form any opinion on that point; it is quite unconnected with this part, and I think would have no effect upon it in one way or the other in appearance. If I might be allowed to return for one moment to the plan which I have last produced, I would mention that the line tinted in Indian ink is the ancient boundary of the precincts of the abbey. What I have proposed to clear away is all the houses between Abingdon Street and that ancient boundary, and also the houses in Palace Yard and Poet's Corner, leaving a much wider space for driving in to approach the Abbey, and leaving the whole space between Henry the Seventh's Chapel and the proposed new cloister, which would commence with the Jewel Tower, open for the sake of exposing to view the Abbey and the restored Chapter House.

571. (*Mr. Hunt.*) The cloister would be built wholly upon the College gardens, I suppose?—Wholly, with the exception that the direction is slightly changed; it is, practically speaking, wholly on the College garden, although the line is not quite precisely coincident with it.

572. (*Sir J. Jebb.*) Will you be so kind as to look at the plan which has been proposed to the Commissioners; where you see the Jewel Tower, and what probably would be a railing open to the garden. Your plan would rather interfere with that?—It would occupy the whole of the space where there is supposed to be a railing on this plan; it would form a handsome side to this great open square which you are contemplating.

573. Should you think that, as an architectural feature, better than an open railing?—Very much better, because it would be so very handsome a thing. A railing would be nothing but just exposing a garden to view, and I should think would be very disagreeable to the members of the Chapter, who make use of this as a private garden. If I might be allowed to make a suggestion, I would say that if that cloister were not to be built at present, the wall or fence, or whatever was put in its place, had better come in the line of the front of the Jewel Tower, in order to avoid leaving the Jewel Tower as a detached feature in the open space. There is abundance of room to do that.

574. (*Mr. Hunt.*) It has been suggested that the embankment, for which an Act was passed last session from Blackfriars to Westminster, should be continued in front of the Houses of Parliament. What is your opinion, speaking architecturally, upon that point, as to there being a roadway past the Houses of Parliament?—In the first place, it would be adopting an entirely different line for the embankment. The general line which you are adopting for the embankment is already occupied by the Houses of Parliament themselves, and what you are proposing would make a deviation from that line in front of them. In the second place, I think that it would very much injure the Houses themselves.

575. (*Mr. Tite.*) In an architectural point of view?—Yes, very much indeed. Instead of rising from the river as they do now, they would rise from a mere roadway, which would be detracting from their height and their character too.

576. (*Capt. Galton.*) Does that plan of yours on the wall show the position of the new Government offices?—It shows them in a rough way, but not really as they are now to be. This is the block which is at present contemplated (*pointing to the plan*), but it is not exactly like that.

577. Is that block to stand further back from Parliament Street than is shown on that plan?—That end is not yet planned definitively; it is left an open question. We are at present only building from the western boundary as far as about the centre of the quadrangle; the eastern part is left for future erection, and may come more or less forward, as determined.

578. (*Mr. Tite.*) How near does the building which you and Mr. Wyatt are constructing now approach to King Street?—Something like 200 to 250 feet. The quadrangle must be uniform. We are building a little beyond the centre of the quadrangle; the other half must be uniform with what we are building, but there is great room for curtailment or otherwise in the solid part of the building.

579. Leaving the quadrangle, still there is a very large space between that and King Street?—Yes, there is plenty of room to alter it more or less in depth between the quadrangle and the street.

580. (*Capt. Galton.*) Then there would be no objection to widening King Street?—Not as far as our buildings are concerned; they can be easily accommodated to that.

581. (*Mr. Hunt.*) If you will look at this plan, you will see that there has been a suggested widening of the west side of King Street, so as to make it as wide as Parliament Street. This is the Treasury building, and that is the block lying between King Street and Parliament Street. That building was formerly occupied as the Irish Office?—Yes, I know the building.

582. It has been suggested to widen King Street, on the western side, setting your new building back, and taking down the houses on the west side of King Street up to Great George Street from Charles Street, and also taking down two or three of the houses at the north end of the block facing Whitehall and putting an architectural corner there, to erecting offices there, or appropriating it for other public purposes. The effect of that is thought to be to open up the north transept of Westminster Abbey, and to present a fine feature coming from Whitehall. The Commissioners would like to have your opinion upon the desirableness of that plan?—I think that it has its advantages and its disadvantages. The view which you would get of the Abbey through it would no doubt be very beautiful, particularly if that transept should ever be restored. It is now very much disfigured by bad repairs and alterations, but if it was made perfect the view of it through that street would be very fine. It is no doubt also carrying out the original idea of that street which was the main street of Westminster at first and aimed at that transept. On the other hand it is not quite so fine as regards the approach to the Houses of Parliament as such a plan as this (*pointing to his own plan upon the wall*) which contemplated the absolute removal of that block of building, and as that would make the street inconveniently wide, I had proposed to put a platform of pavement in the middle for public statues somewhat as is done in the *Unter-den-Linden* at Berlin.

583. Your plan would wholly take down King Street on both sides?—Yes, it is supposed that there would be offices at some future time which will fill it up on the west side.

584. (*Mr. Tite.*) What is the character of the buildings from the Little Cloister shown on this plan, and shown on all plans of the Abbey eastward?—They contain a number of very interesting antiquities, but as far as appearance goes they are buildings of a somewhat mean description. There are the remains of the ancient chapel of the infirmary, a building of the 12th century, and very curious. It is in ruins but is very interesting historically. A number of curious historical circumstances have taken place in it. It is a relic of old times, which should not be swept away.

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585. Then you think that it would be undesirable to set your Campo Santo on this side further back upon the garden, if the consequence of it were that it destroyed those ancient buildings ?—Yes, those are some of the most valuable relics remaining about the Abbey.

586. At the same time if it were set back, I apprehend that the view of the Abbey on the north side would be improved ?—You would obtain it a little earlier in approaching from the south ; it would be slightly improved no doubt.

587. Supposing a well proved public necessity for a large space there, is there enough in the antiquity of those buildings to interfere with the large demand for space for public purposes in connexion with the opening and closing of the Houses of Parliament and great state occasions ?—I think there is, because the little inconvenience caused by want of space is only occasional, and you are already by putting the line back here (*pointing to the plan*) doubling the present space, and by this space which you are carrying towards the river you are tripling it or more, so that I think that you are providing for everything which could in reason be demanded.

588. If those who are very competent to speak upon that subject insist upon a very large space there you still would hesitate about the destruction of these curious relics ?—I must say that I should.

589. The suggestion has been made that the Jewel Tower should be allowed to remain in the centre isolated, can you as an architect so deal with it as to make it a good feature under those circumstances, supposing your cloister set back as suggested ?—I think that I can make it a very good looking feature although I would rather that the cloister should meet the front of the Jewel Tower than leave it detached.

590. Is that garden at the present moment kept up with any care ?—Yes ; it is a very nice garden.

591. To whom does it belong ?—It is used by the members of the chapter as their private pleasure ground.

592. Have they houses round it ?—Several ; there are several houses of canons and of minor canons on the north side of it. This building occupying the western side is the dormitory of the King's scholars.

593. Do the King's scholars or Westminster scholars use that garden at all ?—I believe only to a very slight degree.

594. Still you consider it very desirable to clear away all the buildings as much as possible round the Chapter House ?—Yes ; there is nothing of any value in point of antiquity to the east of that building ; they are a number of ordinary houses.

595. (*Chairman*). You are of opinion that the space between the line of cloister, as laid down by you, and the Victoria Tower, would be ample for those great state occasions to which allusion has been made ?—I have not the means forming a practical opinion, but it strikes me merely on the face of the thing that it must be so from the very great additional depth which is given to the space.

596. Will you tell us what the distance would be between the Victoria Tower and the line of your cloisters ?—It differs a little in the different parts of the plan, but immediately opposite the Houses of Parliament it is 230 feet. Where it is a little curtailed, close opposite the Tower, it is still 210 feet. At the new embankment the space becomes something enormous, I dare say 500 feet.

597. Opposite the Victoria Tower where the great space is required on those occasions to which I have alluded there is 210 feet ?—Yes ; which space is only so small as that for about the width of the Tower, it spreads both ways afterwards so that the space is enormous, in fact it is the same space roughly speaking as there is now between the front of the Houses of Parliament leading towards the Victoria Tower and Henry VII.'s chapel.

The witness withdrew.

GEORGE POWNALL, Esq., further examined.

G. Pownall Esq.

The following letter was read :

"16, Great Queen Street, Westminster,
"SIR, January 23, 1863.

"I HAVE surveyed the several premises required to be purchased for the proposed improvement in King Street, Westminster, and I estimate the cost of acquiring the property, after allowing for the sale of the surplus land, at the sum of 78,552*l.*

"In this amount is included the purchase of the two northernmost houses in Parliament Street, and the corner house, No. 10, Whitehall, the acquisition of which appears to me essential to secure a good entrance to the street when widened.

"The amount stated is inclusive of compensation to the lessees and occupiers, but is exclusive of the cost of all works.

"I transmit a plan of the locality, showing the proposed improvements, and remain,

"Sir,

"Your obedient servant,

"GEO. POWNALL.

"To Henry Kingscote, Esq."

598. (*Chairman.*) In pursuance of what you were intrusted to do at our last meeting, do you now bring forward a plan for widening King Street ?—Yes.

599. Will you please to describe it ?—This is the plan which I made in accordance with what I understood to be the instructions of the Commission, except only as to including three houses which I have mentioned in my report, namely, two houses in Parliament Street and one in Whitehall. The Commission are, of course, perfectly well acquainted with the locality, and I think they will see the almost absolute necessity of improving the entrance to King Street. The Treasury buildings are of course a fixed point, and cannot be moved, and the widening of the street being altogether to the west of the present King Street, would make the entrance even still more awkward than it is at present. Therefore I think that it would be desirable, in order to make the improvement complete, to purchase those three houses, and to occupy a part of the site with some public building.

600. (*Mr. Tite.*) First rounding the end ?—Yes. In regard to the use of the street, I think that it is almost essential, but it will also open the new buildings of the Foreign Office, and, I think, make a very fine feature there. I constantly use King Street now, and the turning from Whitehall into that street is more awkward than it appears upon this plan ; and if the street is widened and there is an increase of traffic, the approach will be still more difficult.

601. (*Chairman.*) You present an estimate of the cost ?—Yes. The cost of the whole, including those houses at the north end of Parliament Street, and in Whitehall, and widening the lower part of King Street between Charles Street and Great George Street will be 78,552*l.* I assume as to the upper part of King Street that the land being in the hands of the Government will be given.

602. (*Mr. Hunt.*) That is the part between Charles Street and Downing Street ?—Yes.

603. (*Mr. Tite.*) That is to say that the building will be set back so as to carry out the line which you suggest ?—Yes ; I have not separated what would be the cost of the improvement to the north of Parliament Street. I did not think it desirable that that should be entered into ; but it appears to me essential that that property should be taken in order to make the improvement complete. The cost which I have stated is net, after allowing the credits, and I think that that part of the improvement would be a third of the whole amount.

604. (*Chairman.*) Would there be a view of

G. Pownall, Esq.

24 Jan. 1863.

Westminster Abbey opened up?—Yes; I should think a very fine view of the north transept, but I have really looked at it more with reference to the utility of the street and the separation of the traffic which presses now so inconveniently upon Parliament Street, and to the great facility for passing up and down which would be brought about by making this street a wide street. I should have liked even to have extended the improvement to the south side of King Street where the lower part projects and makes a very awkward line; but I think that that may be left to the owners of the property. If this street is made a fine wide street, they will in course of time take down the inferior houses and rebuild them of a better class. To buy them under the powers of compulsion would be a very expensive affair.

605. (*Mr. Tite.*) Many of them are attached to premises in Parliament Street itself, are they not?—They are so.

606. (*Chairman.*) Upon the whole you are of opinion that this is a very desirable improvement?—Indeed I think so.

607. And that it will effectually relieve the pressure which now exists on certain occasions in Parliament Street?—Materially.

608. (*Sir J. Jebb.*) What is the width of your proposed new street?—60 feet, which I think is quite wide enough for a street, having regard to the convenience and safety of foot passengers.

609. (*Mr. Tite.*) That is the same width as Parliament Street is at present?—About the same width I think.

610. (*Mr. Hunt.*) Your estimate does not include the work necessary for forming the street?—No.

611. But merely the acquisition of the property, giving credit for the frontages which would be sold?—Just so.

612. And you consider that to be a very valuable frontage?—No doubt.

613. Applicable for buildings of that class, which are very much in demand?—Yes. I think that when the Foreign Office is built this will be almost as valuable as any part of London.

614. And it will not involve the removal of any building of any importance whatever?—No, I think not; the most important building is the police station, which might very easily be put back upon the very inferior class of property which exists between King Street and Duke Street.

615. In estimating the property necessary for the formation of that street, you have taken in your estimate sufficient of the land in the rear to accomplish the object which you desire?—Yes, to get very considerable building sites.

616. (*Capt. Burstal.*) Would there be any advantage in setting that portion back a little further so as to range with the north front of Richmond Terrace?—It would be a great advantage to sweep it all away; but people become alarmed at the expense. Then the increased quantity of land which would be available as a return here would be a very important consideration, but with the sacrifice suggested by the plan I have submitted, the entrance would be just as good to King Street as it is to Parliament Street.

617. (*Mr. Tite.*) Do you think that the improvement suggested by you of widening King Street and rounding the end of Whitehall would be quite as convenient to the public or more convenient than taking away the whole mass of building in the middle?—I that it would be more convenient. I think that those very wide streets are not convenient. Newgate Street has been very recently widened in parts; that increased width is a great convenience to the carriage traffic, but it is quite wide enough for the safety of passengers, and if another ten or twenty feet had been added it would have been extremely dangerous to foot passengers.

618. In an architectural point of view, putting aside the question of convenience, are you of the same opinion?—No; I think not, in an architectural point of view. I think that the continuance of the Treasury would make it, as a street, a much finer street, but then it would entirely block out the view of Westminster Abbey. If the line of the Treasury were extended it would come not very far from the south-western angle of Parliament Street. That would be no doubt a very grand thing, but it would be extremely dangerous, I think, to foot passengers.

619. Can you tell us the estimated cost of those two blocks?—Yes; about 380,000*l.*

620. And if those two blocks were pulled down you would have no credit?—If you took any credit you must extend the improvement to the purchase of King Street, altering the whole affair.

621. That would land us, I suppose, in a first outlay of half a million of money?—Yes, I dare say it would.

622. (*Mr. Hunt.*) Without the cost of the works?—Without the cost of the works.

623. (*Mr. Tite.*) But still eventually there would be a credit for the new frontage of Parliament Street?—Yes.

624. (*Mr. Hunt.*) It would be 380,000*l.* plus 78,000*l.*, without the cost of works?—Not quite that, because a part would be saved and would be included in the 380,000*l.*, but it would involve a very large outlay. I have a great respect for the convenience of foot passengers, and having regard to that point, I think that the proposal which is now before the Commission is greatly more convenient. As an architectural feature, I do not think that it would be so fine.

625. A great public convenience would be afforded for a small sum of money?—I think so.

626. (*Chairman.*) And the two streets, Parliament Street and King Street, with a width of 60 feet each, would afford ample accommodation?—Indeed I think so, and particularly with the Thames embankment formed, taking some of the traffic.

627. (*Mr. Tite.*) If you have two streets, all the traffic which comes down Great George Street and Victoria Street is at once prevented from coming into the jam at the foot of Bridge Street?—Just so.

628. It is turned away and distributed at once?—No doubt.

629. Whereas if Parliament Street were widened, the great block at the end of Bridge Street in connexion with Parliament Street would still exist?—Certainly.

The witness withdrew.

Adjourned.

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THE FORTY-FIRST

REPORT

OF THE

COMMISSIONERS

OF

HER MAJESTY'S

Woods, Forests, and Land Revenues:

IN OBEDIENCE TO THE ACTS OF 10 GEORGE IV. (CAP. 50), AND 2 WILLIAM IV. (CAP. 1);

BEING

THE TWELFTH REPORT

UNDER THE ACT OF THE 14 & 15 VICT. (CAP. 42).

Dated 29 June 1863.

Ordered, by The House of Commons, *to be Printed,*
30 *June* 1863.

Of the 2d class, 35 leases have been granted of 43 houses, and of several sets of stabling in London; one lease of a house at Dunstable, one lease of a house at Eltham, and one lease of a house at Egham, at rents amounting altogether to £. 3,433, and upon payment, in various cases, of fines, amounting to £. 3,193. 15. 9.

Of the 3d class, 88 leases have been granted of sites for more than 100 houses, and for other buildings upon different parts of the Crown property, as follows:—

At Eltham, sites for 11 houses,
At Dover, sites for 31 houses,
At Victoria Park, sites for 45 houses,
At Windsor, sites for 15 houses,

as well as 20 sites in various parts of London, and also four at Richmond, Hull, and Hastings. In all these cases the several Lessees have erected, or have covenanted to erect, within a moderate period, and at their own cost, substantial houses or other buildings upon the plots let to them respectively. The ground rents reserved by the leases in this class, amount altogether to £. 1,673. 12.

Of the 4th class, one lease has been granted of brick earth at Winkfield, and two leases of all minerals under the bed of the sea, below low-water mark, at certain places adjacent to the County of Cornwall, under reservation of a royalty, in the first case, upon the bricks and other ware manufactured, and in the other cases, upon the minerals that may be raised and sold.

Of the 5th class, one lease has been granted of the site of a pier at Portland, and two of sites for some staiths at Brimspill, on the Severn. Six leases have also been granted of the shore of the sea, between high and low-water mark, in various places, five of which leases have been granted for the purpose of enabling the lessees to prevent an improper use of, or interference with, the shore. The other premises demised by the residue, three in number, of the leases in this class, consist of some small plots of accommodation land. The total amount of the rents reserved by these several leases is £. 127.

Sales.
App. No. 2 (A.) and App. No. 2 (B.)

Appendix, No. 2 (A.), and Appendix, No. 2 (B.), contain the particulars of 18 sales by public auction and by private contract, of various detached farms and premises that it was not advisable for the Crown to retain, or that were required for public improvements; also of different parcels of land, now or formerly below high-water mark, or otherwise unproductive of revenue, the whole of which have been sold within the period to which this Report refers.

The total sum received for the property specified in these Schedules, and carried to the credit of the Capital Account of the Land Revenue, is £. 127,593. 7.

The following is the only sale that calls for special remark:

RIALTON AND GILLINGHAM, IN THE COUNTIES OF CORNWALL AND DORSET.

THESE Estates, consisting of the Manors of Rialton and Reterth, in Cornwall, together with the demesne lands, and also certain land at Gillingham and Motcomb, in Dorsetshire, have been conveyed to His Royal Highness the Prince

Prince of Wales, for the sum of £. 97,920, under the circumstances set forth in the following correspondence with the Lords of the Treasury :—

"Office of Woods, &c., S.W.,
"My Lords, 8 July 1862.

"For some years past communications have taken place between the officers of this department and the Duchy of Cornwall, upon the subject of an exchange of two Estates belonging to Her Majesty, in the counties of Cornwall and Dorset, which are contiguous to some property belonging to the Duke of Cornwall, for some of the property of His Royal Highness in other counties, where the Crown is already the owner of large Estates.

"The two Estates referred to are as follow :—

"1. The Manor or Manors of Rialton and Reterth, with the Demesne Lands, containing 2,170 A. 3 R. 23 P., and situated on the north-west coast of Cornwall, about 40 miles from the Land's End. There is no convenient access to this Estate, and its distance from London tends seriously to interfere with the economy and efficiency of its management by the officers of a department that has no other landed property in its charge within the county, nor any farms in the occupation of tenants within more than a hundred miles.

"2. The Gillingham Estate, in the county of Dorset, containing 787 A. 3 R. 26 P., divided into two farms. It is not an improving property. The tenants are not of a superior class, and there is no special reason for its retention by the Crown.

"To the Duchy of Cornwall these Estates would be desirable acquisitions, because His Royal Highness is already the owner of a great extent of property in the county of Cornwall, and of an Estate at Mere, which adjoins the parish of Gillingham, in the county of Dorset. Upon the other hand, they are not desirable properties for the Crown to retain, for the reasons already stated, and I therefore willingly consented to the proposal for an exchange. It was ultimately found, however, that none of the Estates of the Duchy, that it would have been expedient for His Royal Highness to dispose of, would form desirable acquisitions for the Crown, and the negotiation upon the basis of an exchange fell therefore to the ground.

"The officers of the Duchy, being still desirous to acquire the two Estates, inquired whether I would recommend their sale, and if so, at what price. As the Crown during the last 10 years has been able to purchase upwards of 18,000 acres of land in convenient situations for economy of management, at an outlay equivalent to but little more than 29 years' purchase, it appeared to me that, if the officers of the Duchy were willing to pay the full value of the Rialton and Gillingham Estates, it would be expedient for the Crown to dispose of them, and to reinvest the consideration money in other more desirable properties, as opportunities might offer. I accordingly directed Mr. Clutton to make the requisite valuation for the purpose of a sale, and I now enclose a copy of his Report, which has been declared to in the prescribed form.

"From that Report it will be seen that he values the fee simple of the two Estates, including the Manor or Manors of Rialton and Reterth, which are of little more than nominal value, but exclusive of the minerals, at a gross sum of £. 96,920. This amount is equivalent, in round numbers, to 30 years' purchase of the annual value, after deduction of the sum of £. 2,000, which must be expended forthwith by the owner of the Rialton Estate in the improvement of the buildings, in order to obtain the amount of the rental upon which the valuation is based.

"In that estimate, the minerals, as I have stated, are not included; at Gillingham none are known to exist, but Rialton is in a lead-mining district; and I have, therefore, considered how far it would be safe or expedient for the Crown to include them in the purchase. It appears, however, that, although numerous searches and trials have been made for lead and tin on parts of the Crown's Demesne Lands, and also in the land now or formerly part of the Wastes of the Manor, in which the Crown has a title to the

minerals, the result of such trials has never been successful. Mr. Warington Smyth, who has been consulted upon the subject, upon the part of the Crown and of the Duchy, has suggested an addition to the purchase money of the sum of £.1,000 to cover the value of any minerals under both Estates, and I think that, as the minerals belonging to the Crown at Rialton have now been subject of trials for many years without yielding more than a nominal receipt of about £.2. 10*s.* a year, and as there are none at Gillingham, the sale of the right to the minerals at that price will be a good arrangement for the Crown.

"Taking all the circumstances into consideration, the remote position of the Rialton Estate, the unimproving character of that at Gillingham, and the probability, judging from the experience of the last 10 years, that the Crown will be able to reinvest the purchase money for the land (calculated at 30 years' purchase of the annual value) in the acquisition of other land in a more desirable and improving situation, and at a price that will yield, after the payment of all expenses, an annual return of at least an equal amount, I have arrived at the conclusion, that the sale of the two Estates to the Duchy of Cornwall, at the sum of £.96,920, with an addition of £.1,000 for the minerals, will be a desirable arrangement for the interests of Her Majesty and the Public Revenue.

"A meeting of the Council of His Royal Highness the Prince of Wales will be held in the course of the present week, and, if your Lordships should approve of my making a formal proposal to them upon the foregoing basis, I have to request that I may receive an early intimation to that effect.

"I am, &c.

"To the Right Honourable the (signed) "*Charles Gore.*"
"Lords Commissioners of Her Majesty's Treasury."

"Sir, "Treasury Chambers, 28 July 1862.

"With reference to your Report of the 8th instant, relative to the sale of the Rialton and Gillingham Estates, situated respectively in the counties of Cornwall and Dorset, to the officers of the Duchy of Cornwall, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords approve of your making a formal proposal to the principal officers of the Duchy for the sale of these Estates, at the sum of £.96,920, with an addition of £.1,000 for the minerals.

"I am, &c.

"To the Honourable Charles Gore." (signed) "*Geo. A. Hamilton.*"

Enfranchisement of Copyholds. App. No. 3 (A.)

Appendix, No. 3 (A.), contains the particulars of 36 Copyhold or customary and free tenements, holden of 11 Manors, belonging to the Crown, that have been enfranchised, upon payment of sums amounting altogether to £.3,448. 16. 10.

Enfranchisement of Copyholds, Esher, Surrey. App. No. 3 (B.)

Appendix, No. 3 (B.), contains the particulars of a Copyhold or customary property, holden of the Manor of Esher Milbourne, otherwise Waterville Esher, in the County of Surrey, which, with the concurrence of the King of the Belgians, who has a life interest in the Manor under the provisions of the Act 56 Geo. 3, c. 115, has been enfranchised on payment of the sum of £.165.

The

The consideration money for this enfranchisement has since been invested in the purchase of Three per Cent. Consols, as part of the capital of the Land Revenue, but the dividends will, during the life of the King of the Belgians, be paid as His Majesty may direct.

ENFRANCHISEMENT of COPYHOLDS in which Her Majesty has a Reversionary Interest. Appendix, No. 4.

BY the Act 21 & 22 Vict. c. 94, "The Copyhold Act, 1858," provision has been made for the enfranchisement, under the Copyhold Acts, of land holden of Manors vested in Her Majesty in right of Her Crown, in remainder or reversion, expectant upon an estate of inheritance.

In conformity with the provisions of that Act, I have concurred in the execution of two deeds of enfranchisement of land holden of the Manors of Northease-cum-Iford and Rotherfield, in the County of Sussex, in both of which the Crown has a reversionary interest. The consideration money has in each case been paid to Trustees, and has been invested by them in the purchase of Government securities, the income from which, until the money shall be otherwise invested in pursuance of the terms of the Act, will be payable to the person who is for the time being entitled to the rents and profits of the Manor in which each such enfranchisement has been effected.

EXCHANGES. Appendix, No. 5.

APPENDIX, No. 5, contains the particulars of three exchanges that have been made of various parcels of land belonging to the Crown, for other land belonging to individuals.

The land dealt with by two of those exchanges is very small in extent, and those cases do not call for special remark.

The circumstances under which the remaining exchange was desirable are set forth in the following extract from my Report to the Lords of the Treasury, dated the 8th of April 1862:

"The Crown is the owner of a small Estate at Newborough, in the county of Northampton, lying in three detached parcels.

"Part of this Estate abuts upon, and other parts are intermixed with, some property belonging to the Ecclesiastical Commissioners for England, who are desirous to acquire and add the Crown Estate to the land, in order to form an Estate for the endowment for the See of Peterborough, from which city the Crown land is distant about five miles. With that view, they have proposed to give to the Crown in exchange the compact Estate at Gedney Marsh, in the county of Lincoln, and also a sum of £.2,000 for equality of exchange.

"The Crown property contains 482A. 3R. 38P., and is now held under a lease, that will expire at Michaelmas 1863, at a rent of £.1,040 per annum. I am advised by Mr. Clutton that the present rent is a high rent, but that when the lease expires the same amount of rent may be expected upon a renewal, provided that the Crown expends a sum of £.1,000 in the improvement of the buildings.

"The land offered in exchange contains 505A. 0R. 23P. It is conveniently situated with reference to several Estates now belonging to the Crown, and is now let under leases that will expire at Lady-day 1865, at rents amounting altogether to £.1,119* per annum. Mr. Clutton informs me that these rents are high, but that he believes that they

* This is the net rent after deduction of land tax.

they may be maintained at the expiration of the subsisting leases, provided that an outlay of the same amount (£. 2,000), as is proposed to be paid by the Ecclesiastical Commissioners for equality of exchange, is made upon the buildings.

"The result of the exchange would, therefore, be as follows, viz.:—

	£.
"Rental of the land at Gedney Marsh to be acquired by the Crown - - - - - - - - - - - - -	1,119
"The sum of £. 2,000 to be received for equality of exchange may be set against the probable outlay of a similar amount upon the buildings.	
"Rental of the land at Newborough to be surrendered by the Crown - - - - - - - - - - - - -	1,040
"Increased Rental - - -	£. 79

irrespective of the saving of an outlay of £. 1,000, which the Crown would have to make upon the last-mentioned property if it was retained.

"Mr. Clutton, in a Report to which his declaration will be attached in the required form, has, for the reasons set forth above, recommended this exchange as being an advantageous arrangement for the Crown, and, as I fully concur in that opinion, I have to request the issue of your warrant, to authorize me to effect an exchange with the Ecclesiastical Commissioners for England, and all other necessary persons or corporations, of all that Estate belonging to Her Majesty, at Newborough, in the county of Northampton, containing 482 A. 3 R. 38 P., or thereabouts, for all that Estate belonging to the Ecclesiastical Commissioners, at Gedney Marsh, in the county of Lincoln, containing 505 A. 0 R. 23 P., or thereabouts, upon the understanding that the Crown is to receive the sum of £. 2,000, to be paid by those Commissioners for equality of exchange, and that each party pays its own expenses, and further to pay out of the capital of the Land Revenue all the necessary expenses incurred by the Crown in connexion with the exchange in question."

FREE GRANTS in PERPETUITY. Appendix, No. 6.

APPENDIX, No. 6, contains the particulars of three free grants, which Her Majesty has been graciously pleased to make, of parts of the hereditary possessions of the Crown, under the powers to that effect reserved to the Sovereign by the Act 10 Geo. 4, c. 50.

The first grant is that of about a quarter of an acre of land at Lanercost, in the County of Cumberland, as a site for a school for the labouring population of that parish, in which the Crown possesses upwards of 600 acres of land.

The second grant is that of the Crown's interest in the house, No. 3, Chester Place, Regent's Park (held under a Crown lease, for a term of which more than 60 years are unexpired, at an apportioned rent of £. 5 per annum), as a parsonage for the Incumbent of the district of Christ Church, St. Pancras, in which Her Majesty is the owner of property, now producing a rental of more than £. 6,000 a year.

The third grant is one of about half an acre of land in the Parish of Felkirk, in the County of York, as an addition to the churchyard. This grant was made in pursuance of a promise given when the Crown was the owner of an estate in the parish, since sold, with the exception of the parcel included in the present grant, for the sum of £. 13,265, as stated in the Thirty-ninth Report to Parliament (1861), page 6.

Purchases by Crown. Appendix, No.

Appendix, No. 7, contains the particulars of 15 purchases that have been made for the concentration and improvement of the Crown property, out of monies that had accumulated on the Capital Account of the Land Revenue from the sales of estates, or parts of estates, that did not form desirable properties for the Crown to retain, or of fee-farm and other unimprovable rents, as well as of portions of the foreshore and bed of the sea and of tidal rivers, and also from the enfranchisement of copyholds.

The total sum expended in the purchases, specified in the Appendix, amounts to £. 174,805. 1. 2.

The following are the particulars of the most important of those purchases.

BROMHAM ESTATE, IN THE COUNTY OF WILTS.

This property in part adjoins the Crown's Bishop's Cannings estate, near Devizes. It contains 1,566 A. 1 R. 32 P. of freehold land, held by lessees and tenants under short leases and yearly tenancies; and 74 A. 0 R. 36 P. subject to various beneficial leases for lives and copyhold interests. The present rental is £. 2,217. 4. 7. a year, and the purchase has been effected for the sum of £. 61,000.

By the addition of this property to that at Bishop's Cannings, the Crown estate near Devizes has been increased to 8,577 A. 0 R. 10 P., held at a present rental of £. 9,435. 19. 11.

ELLINTHORPE ESTATE, IN THE COUNTY OF YORK.

THE Thirty-ninth Report to Parliament (1861) contains a description of an Estate at Humburton, County York, then recently purchased by the Crown, and forming, with some adjoining Farms belonging to Her Majesty, a compact Estate, containing 2,070 acres, lying within a ring fence, as shown by a Plan inserted in that Report.

In the same year, but at a subsequent date, another Farm, containing 233 A. 2 R. 14 P., was purchased in the same neighbourhood, as stated in the Fortieth Report to Parliament.

I have since purchased, for the sum of £. 34,000, another small Estate, containing 591 A. 3 R. 3 P. of freehold land, immediately abutting upon the property at Humburton, shown upon the Plan above referred to. It consists of two farms, with the requisite farm-houses and buildings, some of them entirely new, and the rest in good repair. The timber upon the land is valued at £. 600, and is included in the purchase, together with the leasehold interest, during the lives of three persons, aged respectively 50, 43, and 28 years, in the rectorial tithes of the property, which are commuted at £. 170 a year. I have since agreed to purchase the freehold interest in those tithes, at the sum of £. 1,402, by which means the total outlay incurred in the purchase of the property, including the timber and fixtures, will be increased to £. 35,402.

The two Farms have been let upon lease, for terms of years, at rents amounting altogether to £. 1,130, as stated in Appendix, No. 1.

FLINT HOUSE FARM AT HOLBEACH, IN THE COUNTY OF LINCOLN.

THIS Farm, containing 192 A. 3 R. 22 P. of freehold land, with the requisite buildings, is situated within less than a third of a mile from the Crown's Holbeach Estate, to which it forms a convenient addition. It is at present occupied upon a yearly tenancy, at a rent of £. 308. 14. 8. a year, and has been purchased for the sum of £. 8,750.

GEDNEY MARSH FARM, IN THE COUNTY OF LINCOLN.

THIS Farm, containing 132 A. 0 R. 16 P. of freehold land, immediately abuts upon the Gedney Estate, recently acquired by the Crown in exchange from the Ecclesiastical Commissioners, under the circumstances stated at page 7. The vendor offered it for sale at the sum of £. 8,200, provided that a lease of it was granted to him for a term of 21 years, at a rent equal to 3½ per cent. upon the purchase-money, and as the land formed a desirable addition to the Crown Estate there, his offer was accepted.

PAYNE'S FARM AT WHICHWOOD, IN THE COUNTY OF OXFORD.

THIS Farm, containing 128 A. 3 R. 34 P. of freehold land, with a farmhouse, cottages and other buildings, and the right of pasture over a further quantity of 4 A. 0 R. 28 P., immediately abuts upon the Crown's Whichwood Estate, and was purchased for the sum of £. 5,727. 10. About one moiety of the land is an old enclosure; the residue is an allotment out of the common land within the late Forest of Whichwood. Part of the property purchased has been added to one of the Farms on the Whichwood Estate. The residue, with the exception of less than an acre, has also been let upon lease for a term of years, the total rent reserved by the leases of the property being £. 207 a year, which is payable upon the understanding that the Crown is to allow to the Lessees, or to expend in grubbing the forest land and in providing additional buildings, a sum of about £. 500.

The situation of the Farm is shown by green colour upon a Plan of the Whichwood Estate, attached to the last year's Report to Parliament (1862).

WINGLAND ALLOTMENTS, IN THE COUNTIES OF LINCOLN AND NORFOLK.

UNDER the provisions of the Act 7 & 8 Geo. 4, c. 85, for improving the outfall of the River Nene, the Crown has obtained at different times, since the passing of the Act, three small allotments of land, in satisfaction of its claim to the bare sands and channel at the mouth of the River Nene, which the Improvement Commissioners under that Act were empowered to embank and reclaim from the sea.

The

The Nene Improvement Commissioners have also obtained several similar allotments, of which they were recently in possession of the following: viz.:—

	Quantity.			Rental.		
	A.	R.	P.	£.	s.	d.
Allotment of 1847 - - -	512	2	13	1,019	–	–
Ditto - 1862 - - -	412	3	16	In hand.		

These parcels adjoin two of the allotments, containing 199 A. 0 R. 3 P., awarded to the Crown in 1847 and 1862 respectively. They have now been purchased from the Nene Improvement Commissioners, at the sum of £. 50,500, by which means the four parcels have been made to form a compact estate of 1,124 A. 1 R. 32 P., within a ring fence.

Of that quantity, 617 A. 2 R. 12 P. were, at the date of the purchase, in the occupation of lessees and tenants at a gross rental of £. 1,209; the residue, containing 506 A. 3 R. 20 P. was composed of land that had been recently embanked and enclosed, and had not been occupied by tenants.

Arrangements have now been made for accepting surrenders of the subsisting tenancies of the portion of the estate that is under cultivation, and for letting the whole of the property from Michaelmas last, in three Farms, upon the understanding that the Crown is to expend about £. 4,500 in the erection of new, and in the improvement of the existing buildings upon the land, and also in filling up some of the creeks that are at present under water.

In consideration of that outlay by the Crown, the total rental of the property, containing 1,124 A. 1 R. 32 P., will be £. 2,408, increasing during the first six years of the term, to an ultimate rent of £. 2,600, which is equivalent to £. 2. 6*s.* per acre per annum.

The proportion of the outlay of £. 4,500 that is applicable to the land, containing 925 A. 1 R. 39 P., purchased from the Nene Improvement Commissioners, is about £. 3,500. The total sum expended in connection with that purchase will therefore be £. 54,000, for which the Crown will receive, out of the above-mentioned rent payable for the whole property, a return of more than £. 2,000 a year.

In all cases of lease, sale, enfranchisement, exchange or purchase, of which the particulars are detailed in this Report, and in the Appendices, the surveys and estimates of the land and hereditaments included in such transactions were made by competent surveyors, who have in each case certified by a report, verified by a declaration pursuant to the provisions of the Acts 10 Geo. 4, c. 50, and 5 & 6 Will. 4, c. 62, the fair worth or value, in their judgment, of the lands and hereditaments surveyed, except in cases where, from the nature of the property, the value could not be known by a survey or inspection, or where from other causes specified in the 72d section of 10 Geo. 4, c. 50, a preliminary survey and estimate has been dispensed with.

CARLTON HOUSE TERRACE.

BY the provisions of the Act 7 Geo. 4, c. 77, the Commissioners of Woods were directed to remove Carlton House, and the buildings connected with it, and to grant building leases of the site.

A plan for the appropriation of the site for the erection of houses was submitted to, and approved of by his late Majesty King George the Fourth in 1827, and was laid before Parliament; but the completion of the whole of those houses has hitherto been delayed in consequence of Carlton Ride, and the stabling underneath it, being temporarily required for the custody of a portion of the public records of the United Kingdom, and for other purposes.

In the course of the year 1861, being informed that possession of the Ride, and of the stabling would probably be surrendered at an early date, I directed Mr. Pennethorne to advise me as to the best mode of appropriating the site in connection with the completion of the Terrace, according to the original plan.

From Mr. Pennethorne's reply, it appeared that the site of the buildings, about to be surrendered to me, would afford sufficient space for the completion of the park front of the terrace, but not for the erection of a good class of houses upon the north side of the terrace, and he called my attention to the circumstances that the Crown was the owner of some old stabling in Red Lion Yard, lying to the northward of Carlton Ride; that the Crown lease of that stabling was for sale, and that, by the purchase of the outstanding leasehold interests in it, the Crown would be enabled to pull down the stabling, and to throw the site into that of the Terrace, so as to obtain sufficient room for four houses, and some stabling upon the north side.

The lease in question, of which about 10 years were unexpired, at a rent of £. 85. 7. 6. per annum, was accordingly purchased at the sum of £. 1,578, The greater part of the stabling was in hand, but there were two portions held under two different underleases, one of which I purchased for the sum of £. 105, and obtained a surrender of the other, in consideration of the grant to the holder of it, of a building lease of the site of such part of the stabling as was not required for the extension of the terrace, at a rent of £. 20 a year.

Possession of the ride was obtained in June 1862, and of the stabling in Red Lion Yard at different dates since that period, the last portion being surrendered to the Crown at Lady-day last.

While the old materials were being sold and cleared, negociations were entered into with various applicants who had applied for leases of different parts of the site thus rendered available for building.

Exclusive of roads, and of the parcel of ground previously let for the erection of stables in Red Lion Yard, the site contained altogether about three-quarters of an acre, and was valued by Mr. Pennethorne, for letting on building leases, in a report that was verified by his declaration, as being his estimate of the value

value of the premises, according to the best of his skill and judgment, as follows; viz.:—

For the park frontage - - -	£. 6. 6. per foot.
For the north side of the terrace, having no Frontage to the Park - -	£. 3. 3. and £. 2. 10. per foot, according to the depth of the several plots.
Ditto - ditto - (stables)	£. –. 9*s.* per foot.

The total amount of that valuation was £. 1,397. 11. 6., the whole of which has been ultimately realised, and the several plots have been let for terms of 99 years, commencing, as regards the Park frontage, from Michaelmas 1862, and as regards the north side of the Terrace, from Lady-day last, when possession was obtained, with covenants binding the parties to erect the buildings necessary for the completion of the Terrace before the 5th of April 1865, and providing that they shall be entitled to their leases as soon as the houses have been erected in carcass.

With regard to the old materials of Carlton Ride, and the stabling attached to it, it may be observed, that, by the Act 13 & 14 Vict. c. 78, those materials were made applicable, with the sanction of the Lords of the Treasury, to the erection of new stables upon the ground belonging to Marlborough House, together with a sum not exceeding £. 5,000, which was also directed by that Act to be applied out of the capital of the Land Revenues to the same purpose.

The value of those old materials had been estimated by persons who had tendered for the erection of the new stables at Marlborough House at the sum of £. 2,100, upon the understanding that they were to be allowed to use such portion of them as might be suitable for the new buildings, and to sell the rest. Such an appropriation of the materials would have involved a considerable delay in the clearance of the ground, and in the commencement of the term of the new building leases, by which means a serious loss of rent would have been incurred. With the approval, therefore, of the Lords of the Treasury, the sum of £. 2,100, being the amount, which the persons who had tendered for the erection of the new stables had offered to allow for the old materials, was paid over to the Treasurer of His Royal Highness the Prince of Wales, and the materials were sold by auction, and cleared without delay, the net sum realised by the sale being £. 1,685.

IN consequence of the opinion expressed in a Resolution of the Committee of the House of Commons, appointed to inquire into the management of this Department, there have been inserted in each Annual Report, since the year 1850, five additional Schedules; viz.—

1st. Of Rents put in charge with the several Receivers of the Land Revenue in respect of property acquired for Her Majesty, by purchase, lease, exchange, or otherwise.

2d. Of the Rents discharged from the Rentals of the several Receivers in respect of property sold, exchanged, or otherwise disposed of.

3d. Of all Monies due to Her Majesty in respect of Rents in charge with the several Receivers of the Land Revenues, under Leases, or agreements for Leases, and which shall have been owing for a greater period than a year, showing the term during which each arrear shall have been accruing, and the measures, if any, in progress for the recovery of the same.

4th. Of all Monies remitted on Her Majesty's behalf in respect of any Rents in charge with the same Receivers, specifying whether any previous remission has taken place in respect of the same Rent, and the circumstances and the authority under which remitted.

5th. Of all defalcations that shall have taken place in respect of Monies due and owing to Her Majesty, specifying the circumstances under which such defalcations shall have taken place, and the means (if any) available, and the measures (if any) taken for the recovery of the Monies.

Appendix, No. 5. (A.), (B.), (C.), (D.), (E.)

I have now inserted these Schedules in the Appendix to the present Report.

THE APPENDIX A. A. contains an Account of the Monies derived from the Hereditary Possessions of the Crown under the management of the Commissioners of Woods, Forests, and Land Revenues, received within the year ended 31st March 1863, and the application of all such Monies, including payments into the Exchequer of the surplus Income arising from those possessions, as well as the appropriation of the Capital Monies arising from the sale of portions of the possessions of the Crown during the same period.

The Account for the preceding year, ended on the 31st of March 1862, has been audited by the Commissioners for auditing the Public Accounts, and the monthly Accounts for the succeeding year have been rendered to those Commissioners for the period up to, and including the month of January last.

CHARLES GORE. L.S.

Office of Woods, &c.,
29 June 1863.

APPENDIX.

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Appendix, N° 1.—A SCHEDULE of Leases of Messuages, Tenements, Lands, and Hereditaments, in both days inclusive: showing, The Dates of the Leases; The Premises comprised therein; The Names of the Lessees; the same; The Rents reserved; The Fines paid; The Insurances to be made against Fire; and upon what other the Premises as have been before in Lease, by the last preceding Surveys, or other Accounts; and the Rents reserved

Note.—In the instances distinguished by an asterisk (*), the former Leases comprised other premises beyond those

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
1862:	BEDFORD:			
May 3	A Piece of Ground, situated on the West side of North-street, in the Town of Dunstable, together with the Messuage or Tenement, Shop, and Buildings erected thereon, called "The Market House," being within the Manor Royal of Dunstable - - - - - -	Henry Parrott - -	- - 10 years from 25th March 1862	15 - -
	BERKS.			
	WINDSOR:			
June 14	Six Pieces of Ground, with Six Houses thereon, situated in Frances Road, in the Parish of New Windsor -	William Sim - -	- - 99 years from 5th April 1862 -	- - -
Aug. 30	Five Pieces of Ground, with Five Houses thereon, situated in the same Road - - - -	- ditto - - -	- ditto - -	- - These Plots of Ground form a portion, containing 2 R. 32 P., of the Crown's Windsor Estate, agreed to be let for building purposes, at the ultimate rent of 25 *l.* per annum. The whole amount of this rent is secured in these leases - - - -
„ „	Three Pieces of Ground, with One House and Two Cottages thereon, situated in the same Road - -	- ditto - - -	- ditto - -	
Nov. 11	A Piece of Ground, with a Stable thereon; another Piece of Ground, with Two Stables thereon, in the rear of Villas in the Osborne Road, in the Parish of New Windsor; also, Two further Pieces of Ground, with Two Stables on each Piece, in the rear of Villas in the Osborne Road, in the Parish of Clewer - -	- ditto - - -	- - 99 years from 5th January 1856	- - These Plots of Ground are portions of the Crown's Windsor Estate, agreed to be let to William Sim for building purposes, at an ultimate Rent of 340 *l.* per annum. Care will be taken that the whole Rent shall be properly secured by the Buildings to be erected upon the Property; but the proportion of the estimated yearly value of the Estate applicable to each Plot cannot be stated - -
1863:				
Jan. 16	A Piece of Ground, with a House thereon, situated in the same Road - - - - - -	- ditto - - -	- ditto - -	

England belonging to the Crown, granted between the 1st day of April 1862 and the 31st day of March 1863, The Terms granted; The Annual Value of the Premises, as estimated or returned by the Surveyor employed to survey Considerations such Leases respectively have been granted:—and showing, also, The Annual Value of such Parts of and Fines paid for the preceding Leases.

contained in the New Leases, and consequently a proportionate part only of the former Value, Rent, and Fine is shown.

ON NEW LEASES:				ON PRECEDING LEASES:			
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.	
£. s. d.		£. s. d.		£. s. d.	£. s. d.		
15 – –	- -	300 – – at the least	- - - -	15 – –	15 – –	—	
5 – – for the first year, 10 – – for the second year, 15 – – for the third year, and 3 10 – for each house for the remainder of the term.	- -	-- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	-- The expense incurred by the Lessee in the erection of the Buildings - -				
A peppercorn for the first three years, and – 10 – for each house for the remainder of the term.	- -	- ditto -	- ditto - - -	- - Not before in Lease. This Ground forms part of an Estate purchased from Mr. Keppel in 1843, since which period it has been held by yearly Tenants, at Rents amounting on an average to 3*l.* 10*s.* per acre.			
A peppercorn for the first three years, and – 10 – for each house or cottage for the remainder of the term.	- -	- ditto -	- ditto - - -				
4 – – in respect of the first piece of ground, 7 – – in respect of the second piece, and 2 – – in respect of the remaining two pieces of ground.	- -	- ditto -	- ditto - - -	- - Not before in Lease. The Land, upon which these Houses are erected, forms a portion of 13 A. 3 R. 5 P., held by Mr. Sim, under an agreement for letting referred to in the 35th Report to Parliament (1857), p. 27.			
A peppercorn for the first nine years, and 2 – – for the remainder of the term.	- -	- ditto -	- ditto - - -				

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	BERKS—*continued.*			
1862:	WINKFIELD:			
July 9	A Piece of Land, with a Brick-kiln and Outbuildings being erected thereon, containing about 5 A. 1 R., situated at or near Tower Hill, in the Parish of Winkfield, on the East side of the Road leading from Winkfield to Windsor, with a Cottage or Hut, situated on the opposite side of the Road - - -	William Ripley - -	- - 5 years from 5th April 1862 -	- - 10 *l.* per Cent. upon an outlay not exceeding 300 *l.* in the erection of the Buildings, and a Royalty of 2 *s.* per 1,000 on all Bricks, Pipes, Tiles, and Ware manufactured -
1863:	ASCOT HEATH:			
Jan. 30	Several Pieces of Land, containing together 82 A. 1 R. 7 P., with a Foreman's Cottage, and Two Pairs of Labourers' Cottages thereon, in the Parishes of Sunninghill and Winkfield - - - - - -	John Standish - -	- - 31 years from 5th January 1862	20 10 – during the first three years, 61 10 – during the next three years, and 123 – – during the remainder of the term - -
Feb. 13	A Piece of Land, containing about 6 A. 0 R. 10 P., situated at Ascot Heath, in the Parish of Sunninghill	Joseph Norris - -	- - 21 years from 5th January 1863	5 – – during the first five years, and 11 – – during the remainder of the term - -
1862:	CHESTER:			
June 30	Three Pieces of Land, below high-water mark, being portions of the Foreshore of the River Mersey and of the Irish Sea, adjacent to Land in the occupation of the Lessee, in New Brighton, within the Township of Liscard - - - -	William Rowson -	- - 21 years from 5th April 1862, determinable by the Crown, upon giving 3 months' notice - -	1 – –
July 3	Several Pieces of Land, below high-water mark, being portions of the Foreshore of the River Mersey and of the Irish Sea, adjacent to Land in the Townships of Poulton-cum-Seacombe, Liscard, and Wallasey	- - The Wallasey Local Board - - -	- - 21 years from 5th April 1862, determinable by either party, upon giving 3 manths' notice - -	Uncertain -

- - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
- - 10 *l.* per Cent. upon an outlay not exceeding 300 *l.* in the erection of the Buildings, and a Royalty of 2 *s.* per 1,000 on all Bricks, Pipes, Tiles, and Ware manufactured - - -	- -	- -	- - - -	- - Not before in Lease, being part of the property purchased from Her Majesty. *Vide* 40th Report to Parliament (1862), Appendix, No. 8, page 73.		
20 10 - during the first three years, 61 10 - during the next three years, and 123 - - during the remainder of the term, with 5 per Cent. on the amount to be expended by the Crown in the erection of the Buildings - - -	- -	1,230 - - and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure to be incurred by the Lessee in fencing the greater part of the Land - - -	- - Not before in Lease. This Land, which formed a portion of Ascot Heath, was awarded to the Crown, under the Windsor Forest Inclosure Act of 1813, and has until recently been let for grazing, with the rest of the Heath, at a Rent for the whole of 32 *l.* per annum.		
5 - - during the first five years, and 11 - - during the remainder of the term -	- -	- -	- - - -			
1 - -	- -	- -	- - - -			
10 - - and a Royalty of one-half of the Monies that may be received by the Lessees for the Sale of Stone, Shingle, or other Materials which shall be removed from the Land, and a further Royalty, to be settled by the Acting Conservator of the Mersey Navigation or the Crown Receiver for the County of Chester, in respect of all Stone, Shingle, and other Materials in excess of 500 Tons per annum removed from the Land by the Lessees, and applied by them in Works under their control or management, and not for Sale -	- -	- -	- - - -	- - - Not before in Lease.		

Appendix, N° 1.—Comprising Leases granted - - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
1862:	CORNWALL:			
Oct. 29	All Mines, Veins, and Beds of Metal and Metallic Ore and other Minerals within or under the bed or soil of the Sea, below and from low-water mark, situated on the western side of Mount's Bay, adjoining the Mine called West Tolvadden Mine, in the Parish of Newlyn - -	- - Thomas Weston, Bethuel Phillips, and Henry Langley - -	- - 17 years from 5th April 1862 -	Uncertain -
Dec. 27	All Mines, Veins, and Beds of Metal and Metallic Ore, and other Minerals within or under the bed or soil of the Sea, below and from low-water mark, opposite an Estate situated in the Parish of Zennor, called the Carnelloe Estate - -	John Hockin - -	- - 21 years from 5th January 1863	- ditto - -
	DEVON:			
Sept. 29	Several Pieces of Land, below high-water mark, being portions of the Foreshore of the Sea, situated in front of Lands belonging to the Lessee, in the several Parishes of Thurlestone, South Milton, South Hewish, Marlborough, West Allington, South Pool, and East Teignmouth - - - - -	The Right Honourable William Reginald Earl of Devon - - -	- - 21 years from 5th July 1862, determinable by the Crown upon giving 3 months' notice - - -	5 - -
	DORSET:			
Dec. 12	A Piece of Land, containing about 37 Perches, now used as a Wharf, with the Buildings and Lines of Railway thereon, situated at Castleton, in the Island of Portland, adjoining the Stables belonging to the Castle Inn; and also a Piece of adjacent Land, being part of the Foreshore and Bed of the Sea, situated on the East side thereof, together with the Pier or Jetty erected thereon - - - - -	- - Her Majesty's Principal Secretary of State for the War Department - - - -	- - 12¾ years from 5th July 1861 -	50 - -

- - - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.						
- - A Royalty of 1-18th part of the value of all the Minerals raised and sold, subject to a deduction not exceeding one moiety of such Royalty in respect of any sum of money which the Lessees shall be required to pay for the use of any Way-leave or other Easement over or upon any adjoining land not belonging to the Duke of Cornwall, and a Royalty of 1-20th part of the value of all the Minerals raised and sold without the use of any such Way-leave or Easement; but the Royalty to be paid is not to be less than 5 *l.* during the first year of the term, or less than 10 *l.* per annum during the remainder of the term - - - -	- -	- -	- - - -			
1 - - and a Royalty of 1-40th part of the value of the Minerals raised and sold	- -	- -	- - - -	- - Not before in Lease.		
5 - -	- -	- -	- - - -			
50 - -	- -	- -	- - The expense incurred by or on behalf of the Lessee in the construction and formation of the Wharf, laying down of lines of Railway, and erection of a Pier			

Appendix, N° 1.—Comprising Leases granted - - - - - - - -

DATES of LEASES.	PREMISES GRANTED,	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
1862:	ESSEX:			
Nov. 17	A Messuage, called the Cauliflower Inn, and a Farm House, with the Barn, Stables, and other Buildings, Yards, Gardens, and several Pieces of Land, containing together about 87 A. 1 R. 30 P., being a portion of the Crown's Aldborough Hatch Estate, situated in the Parish of Barking - - - - - -	Peter Reynolds - -	- - 11 years from 10th October 1860	182 - -
Dec. 2	A Piece of Land, containing about 47 A. 0 R. 12 P., situated in the Parishes of Barking and Dagenham, with the Cottage and other Buildings lately erected thereon - -	James Knight - -	- - 20 years from 10th October 1861	75 - - irrespective of interest to be paid by the Lessee upon any outlay incurred by the Crown in Fencing and underdrainage - -
1863:				
Mar. 6	A Piece of Arable Land, containing about 6 A. 1 R. 23 P., situated in the Parish of Dagenham - - -	- - William John Lee and William Lamb -	- - 7½ years from 5th April 1862 -	21 - -
1862:	GLOUCESTER:			
April 25	Three Pieces of Land, containing together about 2 A. 0 R. 31¾ P., forming part of Poulton Court Farm, parcel of the Hagloe Estate, situated in the Parish of Aure - - - -	- - The Forest of Dean Central Railway Company - - - -	- - 994 years and 8 days from 6th July 1861 - -	10 - -
July 5	A Piece of Land, containing about 1 Rood, forming part of the same Farm and Estate - - - - - and A Piece of Foreshore, containing about 1 A. 1 R. 2 P., lying below high-water mark of the River Severn	- ditto - - -	- - 99 years from 5th July 1861 -	10 - -
	HANTS:			
1863:	Isle of Wight:			
Jan. 21	A Piece of Land, situated within the boundaries of Carisbrooke Castle, with the Buildings standing thereon, heretofore used as Barracks and Stables for Her Majesty's Troops, with a view to the same being converted and used as and for an Armoury for the reception of the Arms of the Militia of the Isle of Wight, and for a Dwelling for the Serjeants in charge of the said Arms - - - - - - -	- - The Clerk of the Peace for the County, and his Successors -	- - 31 years from 10th October 1862	- - -

\- - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.		£. s. d.	£. s. d.	
182 - - and 5 per cent. on any amount which may be expended by the Crown in the erection or improvements of any Buildings, or in the under-drainage of the Land - -	- -	- - Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings -	- - - -	185 - - for the same Premises, with certain Fuel Rights in Hainault Forest, not included in the present Lease.	185 - -	—
96 5 11 and 5 per cent. upon any further sums which may be expended by the Crown in the under-drainage and Fencing of the Land - - -	- -	- ditto -	- - - -	- - Not before in lease, being a portion of the Allotment awarded to the Crown in lieu of Fuel Assignments.		
21 - -	- -	- -	- - - -	- - Not before in Lease, being the Land of which the Copyhold interest was purchased from the Trustees for Sale under the Will of Thomas William Warren. *Vide* 40th Report to Parliament (1862), page 73, and which Land has since been enfranchised. *Vide* Appendix, No. 7, page 79.		
10 - -	- -	- -	- - - -	*6 - -	6* - -	—
10 - - and an additional rent of 10 *l.* for each Staith which may be erected by the Lessees on the Foreshore - -	- -	- -	- - The erection of one Staith upon the Foreshore within the first Two Years, with the option of erecting two others at any period during the term -	*1 - - as regards the first-mentioned parcel; the other parcel was not before in Lease.	*1 - -	—
1 - -	- -	500 - - at the least -	- - - -	- - Not before in Lease, being a portion of Carisbrooke Castle retained in the hands of the Crown.		

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	KENT:			
1862:	Eltham Estate:			
July 4	A Messuage, called Eltham Court House, and the Old Palace Hall, with the Cottage, Yards, Stables, and other Outbuildings, Gardens, Lawn and Pleasure Grounds thereto belonging, and several Pieces of Land, containing in the whole about 32 A. 2 R. 19 P., situated in the Parish of Eltham - - -	- - - -	- - 57½ years from 5th April 1862 -	140 - - and a fine of 600 *l.* - -
	and,	Richard Bloxam -		
	Two Pieces of Land, containing together about 5 A. 2 R. 19 P, and formerly Parcel of Chapel Farm, in the Parish of Eltham - -	- - - -	- - 23 years from 10th October 1859	17 - -
Dec. 20	A Farm House, with the Bailiff's Cottage, Barns, Stables, Coach-house, and other Buildings, Yards, Gardens, and several Pieces of Land, containing about 110 A. 0 R. 28 P., called Middle Park Farm; a Cottage, Barn, Hovel, Yard, and several Pieces of Land, containing about 41 A. 1 R. 30 P., lately part of Moat Farm; and several Pieces of adjoining Land, containing about 50 A. 1 R. 7 P., making in the whole about 201 A. 3 R. 25 P., situated in the Parish of Eltham - - -	William Blenkiron -	- - 19 years from 10th October 1861	505 - - irrespective of interest, payable by the Lessee upon any outlay incurred by the Crown in Buildings and Drainage - - -
	Building Ground.			
	High Road from Lewisham to Eltham (South Side):			
April 30	A Piece of Ground, containing 37 Perches, together with a Messuage thereon, called Pendennis House -	Joel Peters - -	- - 99 years from 5th January 1861	- - These Plots of Ground form part of 7 A. 3 R. of the Crown's Eltham Estate, agreed to be let to William Harding, and by him assigned to Thomas Miller Whittaker for Building purposes, at progressive rents, amounting ultimately to 225 *l.* per annum. Care will be taken that the whole rent shall be properly secured by the Buildings to be erected upon the property, but the proportion of the estimated yearly value of the Estate, applicable to each Plot, cannot be stated - -
July 8	A Piece of Ground, containing 1 R. 1 P., together with a Messuage thereon, being No. 1, Eltham Villas	Robert Joshua Bussey -	- ditto - -	
„ „	Ditto - ditto, No. 2, ditto - -	- ditto - - -	- ditto - -	
Dec. 16	A Piece of Ground, containing 1 R. 15 P., together with a Messuage thereon, called Cleveland House -	Henry Bond - -	- ditto - -	
„ „	A Piece of Ground, containing 1 R. 4 P., together with a Messuage thereon, called Crown Villa - -	Joel Peters - -	- ditto - -	

- - - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	
140 - -	600 - -	3,000 - - at the least -	- - The surrender of the former Lease, granted on 29th June 1852, and the Expenditure incurred by the Lessee in the repair, enlargement and improvement of the Messuage and Buildings -	140 - -	140 - -	—
17 - - and 5 per cent. upon any sums which may be expended by the Crown in the under-drainage of the Land - -	- -	- -	- - - -			
387 18 7 for the first three-quarters of a year, and 557 4 10 during the remainder of the term, and 5 per cent. upon any sums which may be expended by the Crown in the erection or improvement of any Buildings, or in under-drainage of the Land - -	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	- - The surrender by the Lessee of the Lease granted to him on the 16th December 1854, of Middle Park Farm, at a yearly rent of 360 *l.* and the expense incurred by him in the improvement of the Buildings - -	- - Upon the expiration at Michaelmas 1859, of the Leases of a large part of this Estate, many of the tenancies were rearranged, and the detailed particulars usually inserted in these columns cannot therefore be stated. The general result of the releting, which produced an increased rental of 1,700 *l.* 11 *s.* 8 *d.* per annum, is set forth at page 4 of the 39th Report to Parliament (1861).		
18 - -	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Messuage	- - The expense incurred by the Lessee in the erection of the Messuage - -			
18 - -	- -	- ditto -	- ditto - - -			
18 - -	- -	- ditto -	- ditto - - -			
- - A Peppercorn during the first two years, and 18 - - during the remainder of the term	- -	- ditto -	- ditto - - -			
- - A Peppercorn during the first two years, and 15 - - during the remainder of the term	- -	- ditto -	- ditto - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
	KENT—Eltham Estate—*continued.*			
1862:	ORCHARD TERRACE, LEE GREEN:			
July 28	A small Piece of Ground, together with a Messuage thereon, being No. 1, Orchard Terrace - -	John Pound - -	- - 99 years from 10th October 1860	- - The same observation is equally applicable to these Plots, which form part of 4 A. 0 R. 24 P., of the Estate, agreed to be let to John Pound for Building purposes, at progressive rents, amounting ultimately to 150 *l.* per annum - - -
„ „	Ditto - ditto, No. 2, ditto - -	- ditto - - -	- ditto - -	
„ „	Ditto - ditto, No. 3, ditto - -	- ditto - - -	- ditto - -	
1863:				
Feb. 16	Ditto - ditto, No. 4, ditto - -	- ditto - - -	- ditto - -	
1862:	COURT YARD AT ELTHAM:			
Aug. 28	A Piece of Ground, containing about 2 R. 6 P., together with a Messuage thereon, called Tamworth Villa -	George Gates - -	- - 99 years from 5th January 1861	- - The same observation is equally applicable to these Plots, which form part of 4 A. 1 R. 18 P., of the Estate, agreed to be let to George Gates for Building purposes, at progressive yearly rents, amounting ultimately to 90 *l.* per annum - - -
1863:	HIGH STREET, ELTHAM:			
Mar. 13	A Piece of Ground, situated in High Street, in Eltham, adjacent to the Yard of the "Chequers" Public House, together with the Messuage, Shop, and Outbuildings - -	Richard Simmonds - -	- ditto - -	
	MAISON DIEU ESTATE:			
	Building Ground:			
1862:	PARK STREET:			- - These Plots of Ground are portions of a total area of 8 A. 2 R. 15 P., parcel of the Crown's Maison Dieu Estate, agreed to be let to Charles Benjamin Gorely, for Building purposes, at progressive yearly rents, amounting ultimately to 300 *l.* per annum. Care will be taken that the whole rent shall be properly secured by the Buildings to be erected upon the Property, but the proportions of the estimated yearly value of the Estate, applicable to each Plot, cannot be stated - - -
April 12	A small Piece of Ground, together with a Messuage thereon, being No. 7, in Park Street - -	William Spouse - -	- - 99 years from 5th April 1861 -	
„ „	Ditto - ditto, No. 8, in ditto - -	Thomas Bridges Rouse	- ditto - -	
„ 25	Ditto - ditto, No. 14, in ditto -	James Brittenden -	- ditto - -	
June 14	Ditto - ditto, No. 16, in ditto -	Henry Philip Finlayson	- ditto - -	
„ 16	Ditto - ditto, No. 21, in ditto -	William Charrosin -	- ditto - -	
„ 26	Ditto - ditto, No. 15, in ditto -	Charles Brittenden -	- ditto - -	

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
6 - -	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Messuage -	- The expense incurred by the Lessee in the erection of the Messuage - -			
6 - -	- -	- ditto -	- ditto - - -			
6 - -	- -	- ditto -	- ditto - - -			
6 - -	- -	- ditto -	- ditto - - -	- Upon the expiration at Michaelmas 1859, of the Leases of a large part of this Estate, many of the tenancies were re-arranged, and the detailed particulars usually inserted in these columns cannot therefore be stated. The general result of the reletting, which produced an increased rental of 1,700 *l.* 11 *s.* 8 *d.* per annum, is set forth at page 4 of the 39th Report to Parliament (1861).		
15 - -	- -	- ditto -	- ditto - - -			
- A Peppercorn during the first two years, and 7 - - during the remainder of the term -	- -	500 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- The expense incurred by the Lessee in the erection of the Messuage, &c. -			
2 14 -	- -	200 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- The expense incurred by the Lessee in the erection of the Messuage - -			
2 14 -	- -	- ditto -	- ditto - - -	- Not before in Lease, being a portion of the Estate let upon a yearly tenancy pending arrangements for letting parts of it for building purposes.		
2 14 -	- -	- ditto -	- ditto - - -			
2 13 -	- -	- ditto -	- ditto - - -			
2 15 -	- -	- ditto -	- ditto - - -			
2 13 -	- -	- ditto -	- ditto - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
	KENT—Maison Dieu Estate—*cont^d.*			
	Building Ground—continued.			
1862:				
July 26	A small Piece of Ground, together with a Messuage thereon, being No. 20, in Park Street - -	Henry Weller - -	- - 99 years from 5th April 1861 -	- - -
Aug. 28	Ditto - ditto, No. 22, in ditto -	Eliza Mate - - -	- ditto - -	- - -
Nov. 20	Ditto - ditto, No. 4, in ditto -	- - Henry Augustus Ovenden - - -	- ditto - -	- - -
1863:				- - These Plots of Ground are portions of a total area of 8 A. 2 R. 15 P. parcel of the Crown's Maison Dieu Estate, agreed to be let to Charles Benjamin Gorely, for Building purposes, at progressive yearly rents, amounting ultimately to 300*l.* per annum. Care will be taken that the whole rent shall be properly secured by the Buildings to be erected upon the Property, but the proportions of the estimated yearly value of the Estate applicable to each Plot cannot be stated.
Jan. 13	Ditto - ditto, No. 11, in ditto -	Leon Joseph Delustin -	- ditto - -	
Feb. 26	Ditto - ditto, No. 6, in ditto -	- - Henry Valentine Bingham - - -	- ditto - -	
1862:	PARK VILLAS:			
May 13	A Piece of Ground, situated in Charlton Back Road, together with a Messuage thereon, called Park Villa - - - - - - -	- - James Alfred Crundall, Helen Rosa Crundall, and Emma Jane Clarissa Crundall - - - - -	- ditto - -	
Nov. 29	Ditto - ditto, No. 3, Park Villas -	- - James Nightingale and James Hosmer Bushell - - -	- ditto - -	- - -
„ „	Ditto - ditto, No. 4 - ditto - -	- ditto - - -	- ditto - -	- - -
„ „	Ditto - ditto, No. 5 - ditto - -	- ditto - - -	- ditto - -	- - -

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
2 15 –	- -	200 – – at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expense incurred by the Lessee in the erection of the Messuage - -			
2 15 –	- -	- ditto -	- ditto - - -			
2 14 –	- -	- ditto -	- ditto - - -			
- - A Peppercorn for the first year and a half, and 2 14 – during the remainder of the term -	- -	- ditto -	- ditto - - -			
2 14 –	- -	- ditto -	- ditto - - -			
				- - Not before in Lease, being a portion of the Estate let upon a yearly tenancy, pending arrangements for letting parts of it for Building purposes.		
6 4 –	- -	400 – – at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
5 6 –	- -	- ditto -	- ditto - - -			
5 8 –	- -	- ditto -	- ditto - - -			
5 8 –	- -	- ditto -	- ditto - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	KENT—Maison Dieu Estate—*cont^d.*			
	Building Ground—continued.			
1862:	ALBERT TERRACE:			
July 5	A Piece of Ground, situated in Charlton Back Road, together with a Messuage thereon, being No. 6, Albert Terrace - - - - -	John Fuller - -	- - 99 years from 5th April 1861 -	- - -
„ 7	Ditto - ditto, together with two Messuages thereon, being Nos. 7 and 8, ditto - - - - - -	Alexander Watson -	- ditto - -	- - -
1863:				- - These Plots of Ground are portions of a total area of 8 A. 2 R. 15 P. parcel of the Crown's Maison Dieu Estate, agreed to be let to Charles Benjamin Gorely, for Building purposes, at progressive yearly rents, amounting ultimately to 300*l.* per annum. Care will be taken that the whole rent shall be properly secured by the Buildings to be erected upon the Property, but the proportions of the estimated yearly value of the Estate applicable to each Plot cannot be stated.
Mar. 31	Ditto - ditto, together with a Messuage thereon, being No. 9, ditto - - - - - - -	John Gutsole - -	- ditto - -	
„ „	Ditto - ditto, No. 10, ditto - -	James Mutton - -	- ditto - -	
1862:	DOUR STREET:			
Nov. 18	A Piece of Ground, situated in Dour Street, in the same Parish, together with a Messuage thereon, being No. 13, in Dour Street - -	Alfred George - -	- ditto - -	- - -
„ „	Ditto - ditto, No. 14, in ditto -	William Burvill George	- ditto - -	- - -
„ „	Ditto - ditto, No. 15, in ditto -	William Mummery George	- ditto - -	- - -
Dec. 1	Ditto - ditto, No. 2, in ditto -	Stephen Prebble - -	- ditto - -	- - -
„ „	Ditto - ditto, No. 3, in ditto -	George Parker - -	- ditto - -	- - -

- - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
3 6 -	- -	200 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expense incurred by the Lessee in the erection of the Messuage - -			
5 14 -	- -	400 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
- - A Peppercorn during the first two years, and 3 - - during the remainder of the term -	- -	200 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- - Not before in Lease, being a portion of the Estate let upon a yearly tenancy pending arrangements for letting parts of it for Building purposes.		
- - A Peppercorn for the first 1½ year, and 3 - - during the remainder of the term -	- -	- ditto -	- ditto - - -			
2 2 -	- -	120 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
2 - -	- -	- ditto -	- ditto - - -			
2 - -	- -	- ditto -	- ditto - - -			
2 8 -	- -	- ditto -	- ditto - - -			
2 8 -	- -	- ditto -	- ditto - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	Kent—Maison Dieu Estate—*cont^d.*			
	Building Ground—continued.			
	Dour Street—*continued.*			
1862: Dec. 1	A Piece of Ground, situated in Dour Street, in the same Parish, together with a Messuage thereon, being No. 18, in Dour Street - -	Henry Hogwood -	- - 99 years from 5th April 1861 -	- - -
„ 13	Ditto - ditto, No. 1, in ditto - -	Thomas Shilson - -	- ditto - -	- - These Plots of Ground are portions of a total area of 8 A. 2 R. 15 P. parcel of the Crown's Maison Dieu Estate, agreed to be let to Charles Benjamin Gorely, for Building purposes, at progressive yearly rents, amounting ultimately to 300*l.* per annum. Care will be taken that the whole rent shall be properly secured by the Buildings to be erected upon the Property, but the proportions of the estimated yearly value of the Estate applicable to each Plot cannot be stated.
„ 30	Ditto - ditto, No. 19, in ditto -	Werter Clark - -	- ditto - -	
„ 31	Ditto - ditto, No. 20, in ditto -	Isaac Cady - -	- ditto - -	
	Crafford Street:			
„ 1	A Piece of Ground, with a Messuage thereon, being No. 2, in Crafford Street - - - - - - -	Henry Clark - -	ditto - -	
1863: Mar. 26	Ditto - ditto, No. 1, in ditto -	William Spouse - -	- ditto - -	- - -
1862:	*Other Part of the Estate:*			
Dec. 30	A Piece of Land, containing about 25 Perches, situated in the Parish of Charlton, adjoining some of the Crown Land previously leased to her - - - - - - -	Eleanor Sillery, Widow	- - 19 years from 5th January 1863	3 - -

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
- - A Peppercorn for the first 1½ year, and 1 17 - during the remainder of the term -	- -	120 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expense incurred by the Lessee in the erection of the Messuage - -			
2 8 -	- -	- ditto -	- ditto - - -			
- - A Peppercorn for the first 1½ year, and 1 19 - during the remainder of the term -	- -	- ditto -	- ditto - - -			
- - A Peppercorn for the first 1½ year, and 1 19 - during the remainder of the term -	- -	- ditto	- ditto - -	- - Not before in Lease, being a portion of the Estate let upon a yearly tenancy pending arrangements for letting parts of it for building purposes.		
- - A Peppercorn for the first 1½ year, and 2 10 - during the remainder of the term -	- -	180 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
- - A Peppercorn for the first 1½ year, and 2 15 - during the remainder of the term -	- -	- ditto -	- ditto - - -			
3 - -	- -	- -	- - - -			

Appendix, N° 1.—Comprising LEASES granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
1862:	LINCOLN:			
Sept. 3	Several Messuages, with Outbuildings, Yards, Gardens, and Pieces of Land, containing together about 189 A. 1 R. 15 P., situated at Pointon; Also several Pieces of Land, containing together about 257 A. 3 R. 2 P., situated at Sempringham; and Also a Messuage, with Outbuildings, Yard, Garden, Paddock, and several Pieces of Land, with two Cottages thereon, containing together 98 A. 0 R. 14 P., situated at Millthorpe, Aslackby, and Pointon -	Tom Casswell - -	- - 15 years from 5th April 1861 -	1,256 - -
1863:				
March 30	Three Messuages and a Cottage, with Outbuildings, Yards, and several Pieces of Land, containing together about 353 A. 2 R. 3 P., situated in the Parish of Billingborough -	- - William Hardy Sewards and George Sewards - - -	- - 13½ years from 5th April 1862 -	700 - -
	MIDDLESEX:			
	BATEMAN'S BUILDINGS.			
Feb. 16	Eight Messuages, Nos. 9 to 16, in Bateman's Buildings, Soho - -	Thomas Everard - -	- - 21 years from 25th December 1860 - - -	216 - -
1862:	BREWER STREET AND SHERRARD STREET.			
May 12	A Messuage, No. 35, Brewer Street, and a Messuage, No. 16, Sherrard Street - - - - - - -	Sophia Stephens - -	- - 21 years from 10th October 1861	105 - -
	BREWER STREET:			
„ 26	A Messuage, No. 29, Brewer Street -	- - Charlotte Elizabeth Fishleigh - - -	- ditto - -	70 - -

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
1,256 - - and 5 *l.* per cent. upon any sums which may be expended by the Crown in the erection or improvement of the Buildings - - -	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	- - The surrender of the Lease of the two firstly described Premises, granted on the 31st January 1856, to William Martin, for 21 years, from 5th April 1856, at a yearly rent of 1,003 *l.*	1,002 2 4	1,003 - -	— as regards the two firstly described Premises. The remaining Premises, consisting of 98 A. 0 R. 14 P., were not before in Lease, being portions of the Property purchased from the Trustees under the Wills of James Clay, deceased, and of Thomas Caswell, deceased. *Vide* 40th Report to Parliament (1862), page 74.
700 - -	- -	- ditto -	- - - -	669 1 10	670 - -	—
216 - -	- -	600 - - at the least for each Messuage, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Premises - -	- - These Houses were last held upon Lease, with eight other Houses, together forming Bateman's Buildings, Soho, for a term of 21 years, from the 5th January 1841, at the annual rent of 420 *l.* for all the demised premises.		
90 - -	210 8 8	1,700 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- - These Houses were last held with Nos. 17, 18, and 19, Sherrard Street, under a Lease for a term of 40 years and 46 days, from the 25th August 1821, upon payment of a fine of 1,448 *l.*, and at annual rents amounting in the aggregate to 168 *l.* 6 *s.* 8 *d.*		
63 - -	100 - -	1,100 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- - This House, formerly No. 28, Brewer Street, was last held with No. 30 (formerly No. 29), Brewer Street, and a Warehouse in King's Arms Yard, under a Lease for a term of 40 years and 46 days, from the 25th August 1821, upon payment of a fine of 640 *l.*, and at an ultimate annual rent of 90 *l.* 15 *s.* 6 *d.*		

Appendix, N° 1.—Comprising Leases granted - - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	Middlesex—*continued.*			
	Brewer Street—*continued.*			
1862:				
June 26	Two Messuages, Nos. 34 and 34 A, Brewer Street - - - - -	Richard James Cox -	- - 21 years from 10th October 1861	110 - -
July 28	A Messuage, No. 31, ditto, and Workshops situated in King's Arms Yard, at the rear of the Messuage - - - - - -	- - Samuel Dunn, and Samuel Dunn, the younger - - -	- - 30 years from 10th October 1861	86 - -
	Bury Street:			
Dec. 20	A Messuage, No. 7, Bury Street, and a Warehouse in the rear thereof -	George Greenhill -	- - As to the Warehouse, for a term of three years from 5th April 1862, and as to all the Premises, for a term of 30 years from 5th April 1865 - - -	25 - - for the Warehouse, and 140 - - for all the Premises.
1863:	Chapel Place:			
March 13	A Messuage, No. 1, Chapel Place, Duke Street, with the Vaults and Appurtenances - - - - -	- - Thomas Macdougall Smith - - -	- - 21 years from 5th April 1861 -	100 - -

- - - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.		£. s. d.	£. s. d.	£. s. d.
110 - -	- -	700 - - at the least, as to the House, No. 34, and 1,400 - - at the least, as to the House, No. 34 A, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Premises - -	- - These Houses were last held, with two other Houses in Brewer Street, and some adjoining Buildings in King's Arms Yard, under a Lease for a term of 40 years and 46 days from the 25th August 1821, upon payment of a fine of 2,258 *l.*, and at annual rents amounting, in the aggregate, to 263 *l.* 1 *s.* 6 *d.*		
86 - -	- -	1,700 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessees in repairing the Messuage, and in rebuilding the Workshops - - -			
25 - - for the Warehouse, for the term of three years, and 140 - - for all the Premises, for the term of 30 years.	- -	400 - - at the least, for the Warehouse, during the term of three years, and 2,500 - - at the least for all the Premises during the term of 30 years, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Messuage - -	85 - - for the House, No. 7, Bury Street. The Warehouse was last held upon a yearly tenancy, at a rent of 25 *l.*	34 17 6 for the first 20 years, and 51 1 6 afterwards,	80 - -
100 - -	- -	1,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	67 - - for the same Premises, together with a Chapel, and court-yard adjoining.	39 9 -	173 - -

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value. £. s. d.
	Middlesex—*continued.*			
1862:	Charing Cross and Scotland Yard:			
July 31	A Piece of Ground, with a Messuage thereon, No. 34, Charing Cross, and a Piece of Ground in Great Scotland Yard, at the back of the said Messuage, and the Buildings thereon, and a License to make an opening and a door through the wall of No. 1, Whitehall, and the adjoining wall of No. 34, Charing Cross -	Benjamin Jones - -	- - 99 years from 10th October 1861, determinable as to the License by the Crown, upon giving three months' notice - - -	90 – –
	Cleveland Row:			
April 10	Two Messuages, Nos. 5 and 6, Cleveland Row, and a Stable and Coach-house in the rear - - - -	William Hudson Hand	- - 21 years from 10th October 1861	275 – –
May 5	A Messuage, No. 3, ditto - -	Richard Buckner -	- ditto - -	300 – –
„ 31	A Messuage, No. 4, ditto, with the Stable and other Buildings at the rear thereof - - - -	Nicholas Robert Brown	- ditto - - -	180 – –
	Cleveland Row and Russell Court:			
Nov. 22	A Messuage, No. 2, Cleveland Row, and a Messuage, No. 1, Russell Court, adjoining the first-mentioned Messuage, both of which Messuages are now converted into one House, and known as No. 2, Cleveland Row - - - - - - -	William Finter - -	- ditto - -	130 – –
	Duke Street:			
Aug. 13	A Piece of Ground, forming a paved yard, at the rear of and attached to a Messuage, No. 21, Duke Street -	- - Elizabeth Thoroton and Mary Isabella Underwood - - -	- - 21 years from 5th April 1861, determinable by the Lessees upon six months' notice	17 – –

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.				
- - A Peppercorn for the first year, 90 - - during the remainder of the term, and 1 - - for the use of the doorway during the continuance of the License.	- -	1,800 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in the erection of the Messuage and Buildings, and in the formation of a doorway - - -	- - The Messuages that formerly stood upon the site of this House, were last demised, with several other Houses, for a term of 53½ years from the 5th April 1808, upon payment of a fine of 856 *l.*, and at a rent of 138 *l.* 3 *s.* 6 *d.* The Piece of Ground in Great Scotland Yard was not before in Lease.		
250 - -	350 14 6	3,500 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Premises - -			
250 - -	701 9 1	3,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- - The Premises, Nos. 2, 3, 4, 5, and 6, Cleveland Row, were last held, with various other Premises, under a Lease for various terms, all of which expired on the 10th October 1861, upon payment of a fine of 3,409 *l.*, and at rents amounting, in the aggregate, to 371 *l.* 14 *s.* The Stables and Buildings at the rear of No. 4, Cleveland Row, were last held under Leases for a term of 12 years and 108 days, from the 24th June 1849, at the annual rent of 31 *l.* 10 *s.* The Stable and Coach-house at the rear of Nos. 5 and 6, Cleveland Row, were last held under a Lease granted on the 21st April 1851, to James W. Braine, for a term of 12 years and 108 days, from 24th June 1849, at the annual rent of 31 *l.* 10 *s.*		
162 - -	250 - -	1,800 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
130 - -	- -	2,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
17 - -	- -	- -	- - - -	8 - -	8 - -	—

Appendix, N° 1.—Comprising Leases granted - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	MIDDLESEX—*continued.*			
1862:	GEORGE COURT, PICCADILLY:			
April 3	A Piece of Ground, with a Messuage thereon, on the West side of George Court and the South side of Little Vine Street, being the corner House in Little Vine Street - - -	John Batchelor - -	- - 80 years from 10th October 1861	- - -
				28 - -
" "	Ditto - ditto, on the West side of George Court, Piccadilly, being the second House, South, from Little Vine Street, the corner House inclusive - - - - -	- ditto - - -	- ditto - -	- - -
	HAYMARKET:			
Sept. 27	A Messuage, lately No. 42, but now united to and occupied with the Messuage, No. 43, Haymarket, the two Messuages being together known as the Crown and Thistle Public-house - - - - -	William Carter - -	- - 25 years from 5th April 1869 -	130 - -
	JERMYN STREET:			
May 16	A Piece of Ground, with the Messuage thereon, being No. 115, Jermyn Street - - - - -	Thomas Wall - -	- - 99 years from 5th April 1861 -	45 - -
	KENSINGTON:			
" 23	A Piece of Land, on the East side of Church Street, Kensington, with the Buildings erected thereon, used as Barracks for Her Majesty's Troops, and as Offices connected therewith	- - Her Majesty's Principal Secretary of State for the War Department - - - -	- - 87 years from 10th October 1855	190 - - during the first three years, and 240 - - during the remainder of the term - -

- - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.				
- - A Peppercorn for the first year, and 21 - - during the remainder of the term -	- -	1,400 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any other Buildings that may be added	- - The expenditure incurred by the Lessee in the erection of the Messuage - -	- - These Houses have been erected on the site of four Houses in George Court, which were last held, with several other Messuages in George Court and Piccadily, under a Lease, for a term of 61 years from the 10th October 1800, upon payment of a fine of 2,339 *l.*, and at a rent of 290 *l.* for all the Premises demised.		
- - A Peppercorn for the first year, and 7 - - during the remainder of the term -	- -	600 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - -			
100 - -	300 - -	1,200 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Messuage, and in forming a communication between it and the adjoining Messuage, No. 43 -	- - This House is at present held with Nos. 40 and 41, Haymarket, under a Building Lease, for a term of 66 years from the 5th April 1803, at one entire annual rent of 26 *l.*		
- - A Peppercorn for the first year, and 45 - - during the remainder of the term -	- -	1,800 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in the erection of the Messuage - -	- - This House has been erected upon part of the site of No. 114, Jermyn Street, and upon the site of a House formerly No. 115, Jermyn Street. No. 114, Jermyn Street, was last held, with a House in Air Street, under a Lease granted for a term of 61 years from the 5th April 1800, upon payment of a fine of 253 *l.*, and at an annual rent in respect of No. 114, Jermyn Street, of 17 *l.* 1 *s.* 6 *d.* The House, formerly No. 115, Jermyn Street, was last held under Lease, expiring at the same date, at the yearly rent of 50 *l.*		
190 - - during the first three years, and 240 - - during the remainder of the term -	- -	- - The Lessee is bound to rebuild or re-instate the Buildings, in case they shall be destroyed or damaged by fire - -	- - The expenditure incurred by the War Department in the erection of the Barracks and Offices, and the conveyance to the Crown of part of the land mentioned at page 80, here demised - - -	- - Not before in Lease. Part of this Land was formerly the Old Forcing Ground belonging to the Kitchen Garden attached to Kensington Palace, and authorised by the Act 5 Vict. c. 1, to be let upon Building Leases. Other part of the land lately formed the site of a building formerly used as a water conduit, and the remainder of the land is part of the land conveyed to the Crown by the Secretary of State for War, under the circumstances set forth at page 80.		

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	MIDDLESEX—*continued.*			
1862:	KING'S ARMS YARD:			
April 7	Coachhouses and Stables in King's Arms Yard, at the rear of the Houses Nos. 20, 21, and 22, Sherrard Street - - - - - -	Joseph Fitch - -	- - 30 years from 10th October 1861	15 - -
1863:	LIMEHOUSE:			
Feb. 19	A Messuage on the East side of Saint Anne's Place, Limehouse - -	John Greenrod - -	- - 23 years from 25th March 1863, determinable by either party at the expiration of the first 7 or 14 years of the term - -	8 - -
	LITTLE CHAPEL STREET:			
„ 17	A Messuage, No. 15, Little Chapel Street, Soho - - - - -	Richard Hanson - -	- - 30 years from 5th April 1862 -	30 - -
	MARYLEBONE STREET:			
„ 13	A Messuage, No. 4, Marylebone Street, in the Parish of Saint James, Westminster - - - - - -	William Scarlett - -	- - 21 years from 10th October 1861	65 - -
June 9	A Messuage, No. 5, Marylebone Street, and Workshops at the rear of No. 6, Marylebone Street, in the same Parish - - - - - -	William Phillips -	- ditto - -	85 - -
May 3	Two Messuages, Nos. 7 and 8, Marylebone Street, in the same Parish -	Benjamin Benjamin -	- ditto - -	220 - -

519

- - - - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
- - A Peppercorn for the first half year, and 15 - - during the remainder of the term -	- -	450 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure (exceeding 400*l.*) incurred by the Lessee in repairing and improving the premises	- - These premises were last let upon short terms, at rents amounting altogether to 60*l.* a year, but being worn out, it became necessary to grant a repairing lease of them.		
- - A Peppercorn for the first half year, and 8 - - during the remainder of the term -	- -	50 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure to be incurred by the Lessee in repairing the Messuage - -	- - Not before in Lease. Purchased by the Crown from John Tucker. *Vide* Appendix, No. 7, page 79.		
30 - -	- -	600 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	50 - -	32 17 6	282 - -
55 - -	140 5 9	800 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
85 - -	- -	1,200 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- -	264 - -	2,266 - - for the same premises, together with No. 6, Marylebone Street.
200 - -	280 12 -	3,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value. £. s. d.
	MIDDLESEX—*continued.*			
	Marylebone Street—*continued.*			
1862: June 30	A Messuage, No. 9, Marylebone Street, in the Parish of Saint James, Westminster - - - - - -	Moss Davis - -	- - 21 years from 10th October 1861	75 - -
April 3	A Messuage, No. 1, ditto - ditto	Alfred Victor Ferré -	- ditto - -	80 - -
	MARYLEBONE STREET and SHERRARD STREET:			
May 14	Two Messuages, No. 3, Marylebone Street, and No. 27, Sherrard Street, both in the Parish of Saint James, Westminster - - - - -	Daniel Downes - -	- ditto - -	110 - -
	PICCADILLY:			
„ 17	A Messuage, No. 26, Piccadilly -	Susanna Needham -	- - 31 years from 10th October 1861	90 - -
Aug. 8	A Messuage, No. 25, ditto - -	Robert Drake - -	- ditto - -	150 - -

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
75 - -	- -	1,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Premises - -	- - This House was last held with four other Houses in Marylebone Street and some Stabling in King's Arms Yard, under a Lease, for a term of 40 years and 46 days, from the 25th August 1821, upon payment of a fine of 2,140 *l.*, and at annual rents, amounting in the aggregate to 249 *l.* 6 *s.* 8 *d.*		
80 - -	- -	800 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
100 - -	140 5 9	650 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- - for the same Premises, together with No. 2, Marylebone Street, and No. 28, Sherrard Street.	159 5 6	1,267 - -
90 - -	- -	400 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			
150 - -	- -	1,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- - These Houses were last held, with several other Messuages in Piccadilly and George Court, under a Lease, for a term of 61 years, from the 10th October 1800, upon payment of a fine of 2,339 *l.*, and at a rent of 290 *l.* for all the premises demised.		

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value. £. s. d.
	Middlesex—*continued.*			
1862:	Regent Street:			
Dec. 31	A Messuage, No. 169, Regent Street, called "The White Horse Tavern"	Jonathan Feetum -	- - 25¾ years from 10th October 1862	250 – –
	Pimlico Estate:			
May 28	A Piece of Ground, with a Messuage, Offices, and Buildings thereon, situated on the South-east side of Victoria Road - - - - -	- - The Right Honourable Edwin Richard Wyndham Quin Earl of Dunraven and Mount Earl - -	- - 98 years from 25th March 1860	100 – –
June 9	A Piece of Ground, with a Messuage, Offices, and Buildings thereon, known as No. 4, Buckingham Gate	Ralph Neville Grenville	- ditto - -	87 15 –
July 5	A small Piece of Ground, lately forming part of the Gardens attached to Nos. 59 and 60, Stafford Place, with the Building erected thereon, and now forming part of the South Western District Post Office - - - - - - -	- - Her Majesty's Postmaster General - -	- - 98 years from 24th June 1860 -	- - A Peppercorn during the first 29¾ years, and 3 – – during the remainder of the term - -

- - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
250 - - and 2 9 9 in lieu of redeemed land tax - -	650 - -	2,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Premises - -	250 - -	250 - - and 2 9 9 in lieu of redeemed land tax.	650 - -
100 - -	- -	4,000 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The surrender of two Leases, under which the Premises were formerly held, and the expenditure incurred by the Lessee in the erection of the Messuage, Offices, and Buildings - - -	- - A portion of these Premises was last held under a Building Lease, granted by the First Commissioner of Her Majesty's Works, &c., under the powers of the Acts 15 & 16 Vict. c. 78, and 16 & 17 Vict. c. 44, for a term of 99 years from the 25th March 1859, at the annual rent, after the first year of the term, of 70 *l.* The site of the residue of the Premise was last held, with other property, under a Lease granted for a term of 98 years from the 25th March 1792, at the rent of a Peppercorn, and which property was purchased by the Crown on the 8th August 1840, subject to that Lease, from A. Manby, *et al.* *Vide* 18th Report to Parliament, 1841, Appendix, No. 8 (A.), page 36.		
87 15 -	- -	3,100 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	- - A portion of these Premises was last held under a Building Lease, granted by the First Commissioner of Her Majesty's Works, &c., under the powers of the Acts 15 & 16 Vict. c. 78, and 16 & 17 Vict. c. 44, for a term of 99 years from the 25th March 1859, at the annual rent of 87 *l.* 10 *s.*, after the first year of the term. The site of the residue of the Premises was last held, with other property, under a Lease granted for a term of 98 years from the 25th March 1792, at a rent of a Peppercorn, and which property was purchased by the Crown on the 8th August 1840, subject to that Lease, from A. Manby, *et al.* *Vide* 18th Report to Parliament, 1841, Appendix, No. 8 (A.), page 36.		
- - A Peppercorn during the first 29¾ years, and 3 - - during the remainder of the term - - -	- -	- - A sum equal to 3-4th parts at the least of the actual value of the Building -	- - The repayment by the Lessee of the sum paid by the Crown for the purchase of the outstanding interests in the site of the Building now demised, and the expenditure incurred by the Lessee in the erection of the Building	- - The Freehold of this Piece of Ground was purchased by the Crown in 1840, subject to two Leases, each held for a term of 98 years from the 25th March 1792, at the rent of a Peppercorn; and the ground being required for the erection of part of the South Western District Post Office, the Crown bought up the Lessees' and other outstanding interests in the site, upon the understanding that the expenses incurred in such purchase were to be repaid by the Postmaster General, and that a Lease of the site was to be granted to the Postmaster General upon the terms here stated.		

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value. £. s. d.
	MIDDLESEX—*continued.*			
1862:	RUSSELL MEWS:			
July 9	A Coach-house and Stable, No. 3, Russell Mews - - - - -	The Honourable Spencer Ponsonby -	21 years from 10th October 1861	25 – –
	SHERRARD STREET:			
April 11	A Messuage, No. 23, Sherrard Street, in the Parish of Saint James, Westminster - - - - -	Joseph Fitch - -	28 years from 10th October 1861	60 – –
„ 28	Ditto - No. 24 - ditto -	Joseph Corr - -	21 years from 10th October 1861	55 – –
„ „	Ditto - No. 25 - ditto -	Francis Castle - -	- ditto - -	55 – –
May 9	Ditto - No. 26 - ditto -	George Gamlin - -	- ditto - -	46 – –
„ 5	Ditto - No. 19 - ditto -	Mariano Cicognani -	- ditto - -	50 – –
„ 13	Ditto - No. 18 - ditto -	Thomas Charles Toussaint - - -	- ditto - -	50 – –
Aug. 23	Ditto - No. 28 - ditto -	Charlotte Elizabeth Clark - - -	- ditto - -	30 – –

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
25 - -	- -	200 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in repairing the Premises - -	- - These Premises were last held upon a yearly tenancy, at the rent of 25 *l.* per annum.		
60 - -	- -	700 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - -			
55 - -	70 - -	- ditto -	- ditto - -	- -	189 13 6	1,628 - -
55 - -	- -	- ditto -	- ditto - -	for the same Premises, together with No. 22, Sherrard Street.		
46 - -	- -	600 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - -			
50 - -	- -	700 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - -	- - These Houses were last held with No. 35, Brewer Street, and Nos. 16 and 17, Sherrard Street, under a Lease granted for 40 years and 46 days from the 25th August 1821, upon payment of a fine of 1,448 *l.*, and at annual rents amounting in the aggregate to 168 *l.* 6 *s.*		
50 - -	- -	- ditto -	- ditto - -			
30 - -	- -	400 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -	*Vide* Observations as to No. 3, Marylebone Street.		

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	Middlesex—*continued.*			
	Victoria Prrk.			
1862:	Albany Terrace:			
April 1	Three Pieces of Ground, with three Messuages thereon, being Nos. 16, 17 and 18, Albany Terrace, Old Ford Road	John Willis - - -	- - 92½ years from 5th July 1861 -	11 - -
Aug. 18	Four Pieces of Ground, with four Messuages thereon, being Nos. 21, 22, 23 and 24, ditto - - -	James Junius Bayst -	- - 92¼ years from 10th October 1861	14 - -
Sept. 22	One Piece of Ground, with a Messuage thereon, being No. 14, ditto -	John Piggott - -	- - 92½ years from 5th July 1861 -	- - -
				7 - -
„ „	Ditto - ditto - No. 15, ditto	William Diaper - -	- ditto - -	- - -
Oct. 31	Three Pieces of Ground, with three Messuages thereon, being Nos. 11, 12 and 13, ditto - - - -	Samuel Howes - -	- ditto - -	- - These Pieces of Ground are portions of a Plot agreed to be let to Mr. Howes for Building purposes, at the annual rent of 29*l.* 5*s.* after the first year. Care will be taken that the whole rent shall be properly secured by the Leases of the Buildings to be erected on the Property; but the proportion of the estimated yearly value of the Property applicable to each Piece has not been ascertained

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
- - A Peppercorn for the first year, and 3 13 4 for each House during the remainder of the term -	- -	180 - - at the least for each house, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in the erection of the Messuages -			
- - A Peppercorn for the first year, and 3 10 - for each House during the remainder of the term -	- -	- ditto -	- ditto - - -			
- ditto - -	- -	- ditto -	- ditto - - -	- - Not before in Lease. These Pieces of Ground formed a portion of the Property purchased under the Acts 4 & 5 Vict. c. 27, and 5 Vict. c. 20, out of Monies arising from the Land Revenues of the Crown.		
- ditto - -	- -	- ditto -	- ditto - - -			
- - A Peppercorn for the first year, and 3 5 - for each House during the remainder of the term -	- -	- ditto -	- ditto - - -			

Appendix, No. 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
	Middlesex—*continued.*			
	Victoria Park—*continued.*			
1862:	Approach Road:			
July 18	A Piece of Ground in Bonner's Fields, with a Messuage thereon, being No. 35, Approach Road - -	Samuel Arno - -	- - 92¾ years from 5th April 1861 -	- - -
Oct. 11	Two Pieces of Ground in Bonner's Fields, with two Messuages thereon, being Nos. 25 and 36, ditto - -	Robert Brookes - -	- ditto - -	- - These Pieces of Ground are portions of a Plot agreed to be let to Joseph Lucas, for Building purposes, at progressive yearly rents, amounting ultimately to 180*l.* per annum. Care will be taken that the whole rent shall be properly secured by the Buildings to be erected on the property; but the proportion of the estimated yearly value of the Property applicable to each Plot cannot be stated -
„ 27	A Piece of Ground in Bonner's Fields, with a Messuage thereon, being No. 32, ditto - - - -	Henry Tomlinson Hart	- ditto - -	
1863:				
Mar. 19	Ditto - ditto - No. 28, ditto	Robert Duff - -	- ditto - -	- - -
1862:				
Oct. 7	Ditto - ditto - No. 18, ditto	Douglas Robertson -	- - 93 years from 5th January 1861	- - These Pieces of Ground are portions of a Plot agreed to be let to Richard Edward Borton, for Building purposes, at progressive yearly rents, amounting ultimately to 107*l.* per annum. Care will be taken that the whole rent shall be properly secured by the Leases of the Buildings to be erected on the Property; but the proportion of the estimated yearly value of the Property applicable to each Plot cannot be stated - -
„ „	Three Pieces of Ground in Bonner's Fields, with three Messuages thereon, being Nos. 14, 15 and 16, ditto -	- - Henry John Thomas Holden - - -	- ditto - -	
1863:				
Mar. 20	A Piece of Ground in Bonner's Fields, with a Messuage thereon, being No. 17, ditto - - - -	- - Robert North Beauvais - - - -	- ditto - -	

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
- - A Peppercorn for the first year, and 6 - - during the remainder of the term -	- -	320 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in the erection of the Messuage -			
- - A Peppercorn for the first year, and 10 - - for each House during the remainder of the term -	- -	- ditto -	- - The expenditure incurred by the Lessee in the erection of the Messuages -			
- - A Peppercorn for the first year, and 6 - - during the remainder of the term -	- -	- ditto -	- - The expenditure incurred by the Lessee in the erection of the Messuage -			
- - A Peppercorn during the first four years, and 6 - - during the remainder of the term -	- -	- ditto -	- ditto - - -	- - Not before in Lease. These Pieces of Ground formed a portion of the Property purchased under the Acts 4 & 5 Vict. c. 27, and 5 Vict. c. 20, out of Monies arising from the Land Revenues of the Crown.		
- - A Peppercorn during the first two years, 5 - - for the third year, and 6 - - during the remainder of the term -	- -	- - ditto -	- ditto - - -			
- - A Peppercorn during the first two years, and 6 - - during the remainder of the term -	- -	- ditto -	- - The expenditure incurred by the Lessee in the erection of the Messuages -			
- - A Peppercorn during the first three years, and 6 - - during the remainder of the term -	- -	- ditto -	- - The expenditure incurred by the Lessee in the erection of the Messuage -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	Middlesex—*continued.*			
	Victoria Park—*continued.*			
1862:	Grove Road:			
April 17	A Piece of Ground at the corner of Grove Road, and a Road leading from thence to Wick Lane, with a Messuage thereon, intended to be used as a Tavern - - - -	- - Richard Edward Borton, the younger -	- - 92 years from 5th January 1862	14 - -
	Prince's Terrace:			
„ 14	A Piece of Ground in Bonner's Fields, being No. 6, Prince's Terrace -	- - Elizabeth Clarke, Helen Clarke, Jane Clarke, and Sarah Clarke - - -	- - 92¾ years from 5th April 1861 -	- - -
May 22	Ditto - No. 5 - ditto -	John Baker - -	- ditto - -	- - -
„ 23	Ditto - No. 3 - ditto -	Joseph Fisher - -	- ditto - -	- - -
„ 30	Ditto - No. 10 - ditto -	- - John Hall Newton Briggs - - -	- ditto - -	- - -
Aug. 15	Ditto - No. 13 - ditto -	John Brough - -	- ditto - -	- - -
Oct. 24	Ditto - No. 9 - ditto -	- - George Frederick Pardon - - -	- ditto - -	- - These pieces of Ground are other portions of the plot agreed to be let to Joseph Lucas for Building purposes, and the observations in the case of the leases of Houses in the Approach Road are equally applicable to these cases - -
Sept. 16	Two Pieces of Ground in Bonner's Fields, with two Messuages thereon, being Nos. 1 and 4, ditto - -	Margaret Blackmur -	- ditto - -	
Nov. 18	A Piece of Ground in Bonner's Fields, being No. 11, ditto - - -	John Brough - -	- ditto - -	- - -
1863:				
Jan. 13	Ditto - No. 8 - ditto -	- - Joseph Macgregor Koppel - - -	- ditto - -	- - -
„ „	Ditto - No. 12 - ditto -	- ditto - - -	- ditto - -	- - -

- - - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
- - A Peppercorn for the first year, and 14 - - during the remainder of the term -	- -	2,500 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in the erection of the Messuage - -			
- - A Peppercorn for the first year, and 5 5 - during the remainder of the term -	- -	250 - - at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be erected -	- ditto - - -			
- ditto - -	- -	- ditto -	- ditto - - -			
- ditto - -	- -	- ditto -	- ditto - - -			
- ditto - -	- -	- ditto -	- ditto - - -			
- ditto - -	- -	- ditto -	- ditto - - -	- - Not before in Lease. These Pieces of Ground formed a portion of the Property purchased under the Acts 4 & 5 Vict. c. 27, and 5 Vict. c. 20, out of Monies arising from the Land Revenues of the Crown.		
- ditto - -	- -	- ditto -	- ditto - - -			
- - A Peppercorn for the first year, - 15 - for each house for the 2d year, and 5 5 - for each house during the remainder of the term -	- -	- ditto -	- ditto - - -			
- - A Peppercorn during the first two years, and 5 5 - during the remainder of the term -	- -	- ditto -	- ditto - - -			
- - A Peppercorn during the first four years, and 5 5 - during the remainder of the term -	- -	- ditto -	- ditto - - -			
- ditto - -	- -	- ditto -	- ditto - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM	FOR WHAT TERMS.	Estimated Annual Value.
	Middlesex—*continued.*			
	Victoria Park—*continued.*			
1862:	Robinson Road:			
Dec. 26	Six Pieces of Ground, with six Messuages thereon, being Nos. 9, 10, 11, 12, 13 and 14, Robinson Road	John Berry - -	- - 92¾ years from 5th April 1861 -	- - -
1863:				
Feb. 18	Three Pieces of Ground, with three Messuages thereon, being Nos. 16, 17 and 18, ditto - - - -	Thomas Charrington -	- ditto - -	- - These pieces of ground are other portions of the plot agreed to be let to Joseph Lucas for Building purposes; and the observations in the case of the leases of Houses in the Approach Road are equally applicable to these cases - -
„ 20	Six Pieces of Ground, with six Messuages thereon, being Nos. 2, 3, 4, 5, 6 and 8, ditto - - - -	James Junius Bayst -	- ditto - -	- - -
March 19	A Piece of Ground, with a Messuage thereon, being No. 19, ditto - -	- - Edward Hamilton Walker - - -	- ditto - -	- - -
	St. Agnes Terrace:			
Feb. 12	Four Pieces of Ground, with four Messuages thereon, being Nos. 1, 2, 3 and 4, St. Agnes Terrace -	Thomas Ennor - -	- - 91¾ years from 5th April 1862 -	- - These four pieces of Ground are portions of a plot which was agreed to be let to Thomas Ennor, for Building purposes, at the ultimate annual rent of 52 *l.* Care will be taken that the whole rent shall be properly secured by Leases of the Buildings to be erected on the property; but the proportion of the estimated annual value applicable to each of these pieces has not been ascertained

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
- - A Peppercorn during the first three years, and 4 - - for each house during the remainder of the term -	- -	180 - - at the least for each House, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in the erection of the Messuages -			
- - A Peppercorn during the first three years, 4 - - for No. 16, 2 - - for No. 17, 1 5 - for No. 18, during the fourth year, and 4 - - for each house during the remainder of the term -	- -	- ditto -	- ditto - - -			
- - A Peppercorn during the first two years. A Peppercorn for No. 2, 3 10 - for No. 3, 4 - - for each of Nos. 4, 5, 6 and 8, during the third year, and 4 - - for each house during the remainder of the term -	- -	- ditto -	- ditto - - -	- - Not before in Lease. These Pieces of Ground formed a portion of the Property purchased under the Acts 4 & 5 Vict. c. 27, and 5 Vict. c. 20, out of Monies arising from the Land Revenues of the Crown.		
- - A Peppercorn during the first four years, and 4 - - during the remainder of the term -	- -	- ditto -	- ditto - - -			
- - A Peppercorn for the first year, 3 5 - for each house for the second year, 4 17 6 for each house for the third year, and 6 10 - for each house during the remainder of the term - -	- -	450 - - at the least for each House, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- ditto - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
	MIDDLESEX—*continued.*			
	Victoria Park—*continued.*			
1863:	Victoria Park Road:			
Jan. 29	A Piece of Ground in Victoria Park Road, with a Messuage thereon, known as Ebenezer House - -	Richard Edward Borton	- - 92 years from 5th January 1862	- - -
				12 - -
„ „	Ditto - - - - - ditto known as Haydn House - -	Jasper Smith - -	- ditto - -	- - -
	OXFORD:			
1862:	Whichwood Estate:			
Nov. 11	A Farm-house, with the Buildings, Yard, Garden, Cottages, and several Pieces of Land, containing together about 298 A. 2 R. 24 P., called Langley Farm, situated in the Township of Shipton-under-Whichwood, and in the Hamlet of Langley	- - Stephen Putt, the younger - - -	- - 27 years from 10th October 1861	- - The greater part of these Farms was allotted to the Crown in severalty, upon the disafforestation of Whichwood Forest, or was obtained by exchange, and was let by public tender, as set forth in the 36th Report to Parliament (1858), p. 14; since that date the boundaries of these Farms have been re-arranged, and additional Land has been acquired by the Crown, and let to the occupying tenants at the full value, as declared to by the Crown Receiver for the County; but there is no formal valuation of the whole of each Farm in its present state - -
Dec. 3	A Farm-house, with the Buildings, Yard, Garden, Cottages, and several Pieces of Land, containing about 659 A. 3 R. 17 P., called Fair Spear Farm - - - - - - - and A Farm-house, with the Buildings, Yard, Garden, Cottages, and several Pieces of Land, containing about 538 A. 2 R. 14 P., called High Lodge Farm, respectively situated in the Hamlets of Langley and Ascott, and in the Township of Shipton, and in the Parish of Whichwood -	- - William Teasdale Buckell - - -	- ditto - -	
„ 22	A Farm-house, with the Buildings, Yard, Garden, Cottages, and several Pieces of Land, containing about 391 A. 3 R. 9 P., called Ascott Farm, situated in the Hamlet of Ascott under Whichwood - - -	- - George Yapp, the younger - - -	- ditto - -	

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.		£. s. d.				
- - A Peppercorn for the first year, and 3 10 – during the remainder of the term -	- -	600 – – at the least, and such further sum as shall be equal to 3-4th parts at the least of the value of any Buildings that may be added - -	- - The expenditure incurred by the Lessee in the erection of the Messuage - -	- - Not before in Lease. These Pieces of Ground formed a portion of the Property purchased under the Acts 4 & 5 Vict. c. 27, and 5 Vict. c. 20, out of Monies arising from the Land Revenues of the Crown.		
- - A Peppercorn for the first year, and 8 10 – during the remainder of the term -	- -	- ditto -	- ditto - - - -			
471 13 7 and 6 *l.* per cent. upon any sum which may be expended by the Crown in the erection or improvement of any Buildings, and 5 *l.* per cent. upon any amount which may be expended in the under - drainage and fencing of the Land - - -	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	- - - -			
1,902 – 10 and 6 *l.* per cent. upon any sum which may be expended by the Crown in the erection or improvement of any Buildings, and 5 *l.* per cent. upon any amount which may be expended in the under - drainage and fencing of the Land - - -	- -	- ditto -	- - - -	- - Not before in Lease. The circumstances under which this Estate was acquired in severalty by the Crown are fully stated in the 36th Report to Parliament (1858), page 14, and in the 40th Report (1862), page 13.		
538 – – and 6 *l.* per cent. upon any sum which may be expended by the Crown in the erection or improvement of any Buildings, and 5 *l.* per cent. upon any amount which may be expended in the under - drainage and fencing of the Land - - -	- -	- ditto -	- - - -			

Appendix, No. 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
1863:	SUFFOLK:			
Mar. 11	License to take Sand and Shingle from part of the Foreshore of the Sea, lying on the North side of the Harbour at Lowestoft, for the purpose of ballasting Vessels coming into Lowestoft Harbour - -	- - The Great Eastern Railway Company -	- - 21 years from 5th April 1861, determinable by the Crown upon giving six months' notice - -	Uncertain -
1862:	SURREY:			
July 9	Four Pieces of Land, containing together about 23 A. 1 R. 13 P., situated in the Parish of Egham, adjoining to the Farm, called Englefield Green Farm - -	William Briginshaw -	- - 4 years from 10th October 1861	25 - -
Oct. 3	A Piece of Ground, with a Messuage thereon, situated on the North-west side of Little Green, in the Parish of Richmond - - - -	George Purnell - -	- - 60 years from 10th October 1860	12 - -
Nov. 6	A Messuage, called "The Wheatsheaf Inn," with the Stables, Outbuildings, and Garden or Pleasure Ground, containing about 2 R. 23 P., situated at Virginia Water, in the Parish of Egham - - -	Henry Jennings - -	- - 42 years from 29th September 1860 - - -	60 - -
Dec. 31	Several Parcels of Land, with the Messuage, Barn and Outbuildings thereon, containing altogether about 19 A. 1 R. 15 P., situated at Frimley, in the Parish of Ash - - -	William Boards - -	- - 21 years from 5th January 1862	10 - - for the first year, 20 - - for the next year and a half, and 25 - - during the remainder of the term.

- - - - - - - of Messuages or Tenments, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last Leases.	FINES paid for last LEASES.
£. s. d.						
- - A royalty of 2*d.* per ton on all the Sand and Shingle taken and carried away, such royalty not to be less than 10*l.* per annum -	- -	- -	- - - - -	- - Not before in Lease.		
25 - -	- -	- -	- - - - -	- - This Land had for several years previously been held upon a yearly tenancy at the like rent of 25*l.*		
12 - -	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	- The expenditure incurred by the Lessee in the erection of the Messuage - -	- - The Cottage formerly standing upon this Piece of Ground was last held under an agreement for a Lease for the term of 21 years, from the 10th October 1839, at the yearly rent of 15*l.*		
60 - -	- -	- ditto -	- The expenditure incurred, and to be incurred by the Lessee in enlarging and repairing the Premises	- - These Premises were previously held by Messrs. Deacon and Melville, upon an annual tenancy at the like rent of 60*l.*		
10 - - for the first year, 20 - - for the next year and a half, and 25 - - during the remainder of the term, and 5*l.* per cent. upon any amount which may be expended by the Crown in the under-drainage of the Land -	- -	- ditto -	- - - - -	- - The Farm, of which this Land forms a portion, contained 77 A. 2 R. 12 P., and was purchased in 1859 from J. Tekell's Trustee (*Vide* 38th Report to Parliament (1860), p. 54). At the date of the purchase the Farm alluded to was held under a Lease, at a rent of 27*l.* a year, that was determined at Christmas 1861.		

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
1862:	SUSSEX:			
April 2	Three Pieces of Land below high-water mark, being portions of the Foreshore of the Sea situated in front of Land belonging to the Lessee, in the Parish of Felpham - - -	- - The Most Noble Charles Gordon Lennox, Duke of Richmond - - -	- - 21 years from 5th July 1861, determinable by the Crown on giving six months' notice	Uncertain -
July 18	A Piece of Land below high-water mark, being a portion of the Foreshore of the Sea, situated in front of Land belonging to the Lessee, in the Parish of Aldrington - -	Hugh Ingram - -	- - 21 years from 5th July 1862, determinable by the Crown on giving three months' notice	- ditto - -
1863:				
Feb. 4	Three Vaults for the reception of fuel, constructed under Carlisle Parade, in front of, and to be held with the Queen's Hotel, at Hastings - -	Robert Mace - -	- - 85 ½ years from 5th January 1863	1 - -
	YORK:			
1862:	Ellinthorpe Estate:			
June 13	A Messuage or Dwelling-house, with the Lodges, Barn, and Outbuildings, and Land, containing about 252 A. 1 R. 27 P., called the Hall Farm, situated in the Township of Ellinthorpe, in the Parish of Aldborough - - - - -	Robert Walker - -	- - 15 ½ years from 5th April 1862 -	450 - -
Oct. 18	A Messuage or Dwelling-house, with the Cottages, Barns, and Outbuildings, and Land, containing about 339 A. 1 R. 16 P., called the Lodge Farm, situated in the same Parish - - - - -	Henry Hawking -	- - 14½ years from 5th April 1863 -	608 - -

- - - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d. 2 – – and a royalty of 1 *s.* per ton on all Stone, Shingle, and other materials which may be removed from the demised foreshore	- -	- -	- - - -			
8 – – and a royalty of one-half of the monies that may be received by the Lessee for all Stones and Shingle, or other materials which may be taken off the demised foreshore -	- -	- -	- - - -	- - Not before in Lease.		
1 – –	- -	- -	- - The expenditure incurred by the Lessee in the construction of the Vaults -			
450 – – and 3 *l.* 10 *s.* per cent. on the amount to be expended by the Crown in extinguishing the claim of the late Lessee to manure, and a way-going crop, and also 5 *l.* per cent. on any amount which may be expended in the erection or improvement of any Buildings, and in the under-drainage of the Land -	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	- - - -	- - Not before in Lease, being the Property purchased from George Noble. *Vide* Appendix, No. 7, page 80.		
680 – – and 3 *l.* 10 *s.* per cent. on the amount to be expended by the Crown in extinguishing the claim of the late Lessee to manure, and a way-going crop, and also 5 *l.* per cent. on any amount which may be expended in the erection or improvement of any Buildings, and in the under-drainage of the Land -	- -	- ditto -	- - - -			

Appendix, N° 1.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
	York—*continued.*			£. s. d.
1862:	Sunk Island:			
July 22	A Farm-house, with the Barn, Stable, and other Outbuildings, and several Pieces of Land, containing together about 276 a. 2 r. 19 p., situated at Sunk Island - - - - -	George Meadley - -	- - 13 years from 5th April 1862 -	331 12 – during the first two years, and 400 15 – during the remainder of the term - -
Oct. 24	A Farm-house, with the Cottages, and Outbuildings, and several Pieces of Land, containing together about 548 a. 3 r. 38 p., also situated at Sunk Island - - - - -	- - Thomas Harrison, George Meadley, Henry Johnson, and William Fewson Harland - - - -	- ditto - -	869 6 –
	Hull Citadel:			
Aug. 29	A Piece of Land, below high-water mark of the River Humber, at Kingston-upon-Hull, with the Buildings, Patent Slips, and other works thereon, containing about 2 a. 2 r. - - - - - -	- - - -	- - - -	10 – – for the first year 100 – – for the second year, and 250 – – during the remainder of the term - -
		- - Martin Samuelson, William Henry Moss, and Alexander Samuelson - -	- - 99 years from 5th April 1861 -	- - A Peppercorn for the first year and a quarter, 10 – – for the next year, and 100 – – during the remainder of the term - -
	also,			
	A Piece of Land, being Parcel of the site of Hull Citadel, containing about 2,323 square yards - -	- - - -	- - - -	
„ „	A Piece of Land, part of the site of Hull Citadel, containing about 4,386 square yards - - - - -	- ditto - - -	- - 98 years from 5th April 1862 -	20 – – for the first year, and 200 – – during the remainder of the term - -

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- - - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.						
331 12 – during the first two years, and 400 15 – during the remainder of the term.	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	- - The surrender of an existing Lease, dated 18th July 1855, which would not have expired by effluxion of time until the 5th of April 1875 - - -	- - The rents reserved by the Leases now granted amount to the same sum as the rents payable under the surrendered Lease.		
869 6 –	- -	- ditto -				
10 – – for the first year, 100 – – for the second year, and 250 – – during the remainder of the term.	- -	- In a sum to be approved of not exceeding 3-4th parts of the value of the Buildings	- - The expenditure incurred by the Lessees in erecting the Buildings, Slips, &c.	- - Not before on Lease.		
- - A Peppercorn for the first year and a quarter, 10 – – for the next year, and 100 – – during the remainder of the term.						
20 – – for the first year, and 200 – – during the remainder of the term.	- -	- Such sum as shall be equal to 3-4th parts at the least of the value of the Buildings	- - The expenditure by the Lessees of the sum of 4,500 *l.* at the least in building upon the land within the first five years of the term - -			

Appendix, N° 2 (A.)—A SCHEDULE of all MANORS, BUILDINGS, LANDS, and other HEREDITAMENTS, belonging to The Crown, in *England*, which have been Sold by Public Auction, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive, under the Authority of the Acts 10 Geo. IV. c. 50, 2 Will. IV. c. 1, and 14 & 15 Vict. c. 42, &c.; showing, The Dates of the Conveyances thereof respectively; The Property comprised therein; The Names of the Purchasers; the Terms unexpired of the subsisting Leases at the Time of Sale; and the Purchase Money paid for the Property; and also showing, according to the Survey and Valuation under which the last Lease was granted, the Annual Value of such Part thereof; and the Rents reserved and the Fines paid for the last or subsisting Leases thereof.

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED, of subsisting Leases at the Time of Sale.	PURCHASE MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
				£. s. d.	£. s. d.	£. s. d.	
1863:	BERKS:						
Jan. - 16	A Piece of Land, with the Buildings thereon, known as the Old Bakehouse, containing together about 792 square yards, situated on the South Side of Peascod Street, in the Borough of Windsor -	George Snowball -	- -	490 - -	These Premises were formerly attached to Windsor Castle.		
	SURREY:						
" - 5	Two Messuages, with the Shops and Gardens thereto belonging, situated on the North Side of the High Street, Peckham, in the Parish of Saint Giles, Camberwell - - - - - -	Samuel Field - -	- -	1,380 - -	16 - -	16 - -	—

Appendix, N° 2 (B.)—A SCHEDULE of all MANORS, BUILDINGS, LANDS, and other HEREDITAMENTS, belonging to The Crown, in *England*, which have been Sold by Private Contract, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive, under the Authority of the Acts 10 Geo. IV. c. 50, 2 Will. IV. c. 1, and 14 & 15 Vict. c. 42; showing, The Dates of the Conveyances thereof respectively; The Property comprised therein; The Names of the Purchasers; The Terms unexpired of the subsisting Leases at the Time of Sale; and the Purchase Money paid for the Property; and also showing, according to the Survey and Valuation under which the last Lease was granted, the Annual Value of such Part thereof; and the Rents reserved and the Fines paid for the last or subsisting Leases thereof.

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
1862:	BEDFORD:			£. s. d.	£. s. d.	£. s. d.	
June - 3	The Interest of the Crown in a Piece of Land, containing about 6 perches, used as an inclosed yard, situated at the Dell Hole, near the Town of Dunstable - - - - - - - - -	William Maddocks -	- -	10 - -	- - Never in Lease, being an Encroachment on the Waste of the Manor of Dunstable.		
	CORNWALL AND DORSET:						
Nov. - 3	The Manors of Rialton and Reterth, and various Messuages, Farms, Lands, and Hereditaments, containing in the whole about 2,178 A. 2 R. 5 P., situated in the several Parishes of St. Columb Major, St. Columb Minor, Colan, Crantock, St. Enoder, and St. Issey, in the County of Cornwall; - - - - - - - - -	- - - - -	-- With the exception of two small Farms, held for an unexpired term of eight years from 10th Oct. 1862, the property was in hand - -	- -	2,011 16 6 exclusive of Manorial Rents and Profits, and irrespective of interest on sums expended by the Crown on the Buildings or in Drainage	2,111 4 5½ exclusive of Manorial Rents, amounting to 12 11 11 per annum.	—
	and	- - His Royal Highness Albert Edward Duke of Cornwall -		97,920 - -			
	Several Messuages, Farms, Lands, and Hereditaments, containing in the whole about 787 A. 3 R. 26 P., situated in the Parishes of Gillingham and Motcomb, in the County of Dorset - - - -	- - - - -	- - 12 years and 341 days	- -	847 11 7 exclusive of interest on sums expended by the Crown on the Buildings or in Drainage	978 7 4	—
1863:	DORSET:						
Mar. - 31	Several Pieces of Land, containing in the whole about 16 A. 2 R. 18 P., with the Buildings thereon, situated in the Parish of Portland -	- - Her Majesty's Principal Secretary of State for the War Department - - - -	- -	916 11 -	- - Never in Lease. The whole of the Land was Waste of the Crown Manor of Portland, but part of it was in the occupation of Encroachers, who paid small annual acknowledgments.		
1862:	DURHAM:						
April - 10	A Piece of Land below high-water mark, containing about 1 A. 0 R. 37 P., being a portion of the Foreshore of the River Tyne, at Gateshead - - - - - - - - - - -	Christian Allhusen -	- -	100 - -	- - Never in Lease.		

Appendix, N° 2 (B.)—A Schedule of all Manors, Buildings, Lands, and other Hereditaments, belonging to The Crown, which have been Sold by Private Contract, &c.—*continued.*

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
				£. s. d.	£. s. d.	£. s. d.	£. s. d.
1863:	HANTS:						
Feb. - 20	Several Pieces of Land below high-water mark, containing together about 4 A. 2 R., being respectively parts of certain Creeks of the Sea, called Oyster Pool Lake, Stoke Lake, and Stokes Bay, situated in or adjacent to the Parish of Alverstoke - - - - - -	The Stokes Bay Railway and Pier Company - - -	- -	150 - -			
	ISLE OF WIGHT:						
„ - 23	A Piece of Land below low-water mark, containing about 4 A. 0 R. 2 P., being part of the Bed of the Sea, in front of the Town of Ryde -	The Ryde Pier Company - - -	- -	50 - -	- -	Never in Lease.	
Mar. - 13	A Piece of Land, extending seawards from low-water mark, in front of the Town of Ryde, to a distance of about 305 feet, being 35 feet at the narrowest part, and 70 feet at the widest part, with the Pier now erected or to be erected thereon, and Three other small Pieces of Land, also below low-water mark, at the same place, intended to be used as mooring places - - - - - - - - - -	The Isle of Wight Ferry Company -	- -	10 - -			
1862:	LANCASTER:						
July - 23	A Piece of Land, extending seawards from low-water mark to a distance of 235 feet, and being 30 feet wide at the narrowest part, and 50 feet wide at the widest part, forming the Site of a portion of a Pier, and being part of the Bed of the Sea, in front of the Town of Blackpool - - - - - - - - - - - - -	The Blackpool Pier Company (Limited) -	- -	5 - -	- -	Never in Lease.	
	MIDDLESEX:						
April - 21	The Site of the State Paper Office, situated at the North-west Corner of Duke Street, and on the South-east side of St. James' Park, in the Parish of St. Margaret, Westminster - - - - - -	The Commissioners of Her Majesty's Works and Public Buildings	- -	7,443 - -	230 - - for the Messuage that stood upon this site before the erection of the State Paper Office.	28 15 -	680 - -
May - 5	A Messuage, No. 28, known as Monmouth House, on the South side of Soho Square, in the Parish of St. Anne, Soho, for a Parsonage House for that Parish, in which the Crown is the owner of considerable property - - - - - - - - - -	The Rector of the Parish of St. Anne, Soho - - -	- -	2,540 - -	130 - -	130 - -	—
„ - 8	The Interest of the Crown in a Piece of Land, situated at Hampton, upon which had been erected a Porch attached to, and forming the entrance on the East side of a Messuage belonging to, or in the occupation of the Purchaser - - - - - - - - - -	Charles Sanders - -	- -	2 10 -	- - Never in Lease, being an Encroachment on the Waste of the Manor of Hampton Court.		

Dec. - 4	A Piece of Ground on the North-east side of Vauxhall Bridge Road, being part of Bessborough Gardens, with a Messuage thereon, No. 13, Bessborough Gardens, in the Parish of St. John-the Evangelist, Westminster, for a Parsonage House for the District of Holy Trinity, in which the Crown is the owner of a large property -	- - The Minister and Churchwardens of the District Chapelry of the Holy Trinity, Vauxhall Bridge Road -	- - 80 years and 122 days	25 - -	- - This Piece of Ground formed part of a larger Plot, upon which stand seven Houses, let to Mr. Andrew Cuthell under a Lease, dated the 4th October 1847, for a term of 98 years from the 5th April 1845, at one entire rent of 12 *l.* (*vide* 25th Report to Parliament, page 30). It was part of the arrangement for the purchase of No. 13, Bessborough Gardens, that the rent of 12 *l.* should be secured upon the remaining six houses, and this arrangement has been carried into effect.
1863:					
Mar. - 19	A Piece of Ground, containing about 900 square yards, situated on the North-west side of the Penitentiary Road, in the Parish of St. Margaret and St. John-the-Evangelist, Westminster, part of the Crown's Millbank Estate - - - - - - - - - - - -	- - The Commissioners of Her Majesty's Works and Public Buildings	- -	1,470 - -	- - This Piece of Ground formed part of a larger Plot, held by Messrs. Mowlem & Co. upon a yearly tenancy, determinable by the Crown upon three months' notice, the tenants being bound to maintain and repair that portion of the Penitentiary Road which belongs to the Crown, and the rent reserved under this obligation being 5 *s.* per quarter.
1862:	NORFOLK:				
Aug. - 4	A Piece of Land, formerly lying below low-water mark, but lately reclaimed from the Sea, containing in breadth at the East end 22 feet six inches, and at the West end 18 feet, and in length from East to West 238 feet, with the Landing Wharf erected thereon, situated adjacent to Land in the Parish of Wells - - - - - -	- - The Wells and Fakenham Railway Company	- -	21 - -	- - Never in Lease.
	OXFORD:				
Dec. - 22	Three Pieces of uninclosed Land, containing together about 2 R. 13 P., situated near Leafield, on the South-east side of the Turnpike Road leading from Anstally to Leafield - - - - - - -	George Yapp, the younger	- -	23 - -	- - Never in Lease, having been recently acquired from Lord Churchill by exchange.
„ - „	One Piece, containing about 11 perches, ditto - - - - - -	Richard Eeles - -	- -	2 15 -	
„ - „	Ditto - - - - 10 perches, ditto - - - - - -	George Benfield - -	- -	2 10 -	
„ - „	Ditto - - - - 8 perches, ditto - - - - - -	Richard Ferriman -	- -	2 - -	
1863:	SURREY:				
Mar. - 21	The Interest of the Crown in the Cellars or Vaults under a Piece of Waste Land, Parcel of the Manor of Richmond, otherwise West Sheene, situated in front of the Messuage known as the "Star and Garter" Hotel, at Richmond Hill, and in the Lamp-posts erected on the said Land in front of that Messuage, and the Pavement laid down thereon - - - - - - - - - - - -	George Ellis - -	- -	30 - -	- - Never in Lease.
	SUSSEX:				
Feb. - 23	A Piece of Land upon which lately stood a Building called the Battery House, and a Storehouse and other Buildings, situated on the North side of the King's Road, on the West Cliff at Brighton, and a Piece of Land, forming part of the Site of a late Battery, in front of the said Battery House, and on the opposite side of the King's Road - -	- - The Brighton Hotel Company (Limited) -	- -	15,000 - -	- - These Premises were acquired under an exchange. *Vide* pp. 90 and 104.

Appendix, N° 3 (A.)

A SCHEDULE of Copyhold or Customary Premises, Parcel of or holden of Manors belonging to The Crown, which have been Enfranchised between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive, by virtue of the Acts 10 Geo. IV. c. 50, 2 Will. IV. c. 1, and 14 & 15 Vict. c. 42; showing the Dates of the respective Enfranchisements; The Names of the Enfranchisees; The Copyhold or Customary Premises Enfranchised; The Quit-rents issuing thereout; and the Consideration Money paid for the Enfranchisements.

DATES of CONTRACTS.	NAMES of PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	NET QUIT-RENTS.	Consideration Money.
1862:		BERKS:	£. s. d.	£. s. d.
May - 28	Rivers Langton - -	- - The Interest of the Crown in two Quit Rents, issuing out of certain Tenements holden of the Manor of Clewer Brocas - - - -	- 9 10	14 15 -
		HERTS:		
		Manor of Hitchin Portman and Foreign:		
June - 20	Walter Elliott Whittingham, in trust for the British Land Company (Limited)	- - The Interest of the Crown in a Piece of Land, containing about 2 A. 2 R., situated in the Parish of Hitchin, and formerly forming part of a Close, called Lower (otherwise Little) Benslow Hills - - - - - - - -	- 1 -	31 5 -
1863:				
Feb. - 9	Joseph Sharples - -	- - The Interest of the Crown in various Messuages, Premises, and Pieces of Land, containing in the whole about 109 A. 1 R. 7 P., and also in certain yearly free rents, amounting to 3*s.* 6*d.*, payable in respect of certain Lands and Tenements, all situated within the Parish of Hitchin - - - - - - - - - [In this Manor the Copyholds are of Inheritance, subject to the payment of Fines certain.]	3 16 10½ - 3 6 Free Rents	450 -
		KENT:		
		Manor of Eltham:		
Mar. - 20	Thomas Hopkirk -	- - A Quit Rent issuing out of a Messuage and Land, with the Appurtenances, situated at Eltham - - - - - - - - - [In this Manor the Lands and Tenements are held freely.]	- 3 3½	4 18 9
		LINCOLN:		
1862:		Manor of East and West Deeping:		
Aug. - 21	Ancell Ball, M.D -	- - The Interest of the Crown in a Piece of Land, containing about 2 A. 3 R. 7 P., being Part of an Allotment set out in Deeping Common, to the Parish of Deeping St. James, in the Fifth District - - - - - -	- 1 4	57 13 4

Appendix, N° 3 (A.)—SCHEDULE of Copyhold or Customary Premises, &c.—*continued.*

DATES of CONTRACTS.	NAMES of PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	NET QUIT-RENTS.	Consideration Money.
			£. s. d.	£. s. d.
		LINCOLN—*continued.*		
		Manor of East and West Deeping—*cont*^{d}.		
1862:				
Oct. - 23	Joseph Beecraft Mawby	- - The Interest of the Crown in a Piece of Pasture Land, containing about 3 R. 38 P., situated in Market Deeping - - - -	- 1 -	20 - -
Nov. - 17	Alfred Mann - -	- - The Interest of the Crown in a Piece of Land, containing about 3 A. 3 R. 27 P., situated in North Field, in the Parish of Deeping St. James - - - - - - - -	- 5 6½	45 - -
1863:				
Mar. - 6	Benjamin Smith - -	- - The Interest of the Crown in a Messuage or Cottage, situated in Eastgate, in Deeping St. James, with the Outbuildings and Homestead, and in a Hive or Croft now used as a Garden, next to the River Welland, and opposite to the said Messuage, containing in the whole about 1 A. 3 R. 9 P. - - - -	- 2 6	70 - -
„ - 30	Francis Brown - -	- - The Interest of the Crown in a Messuage, with the Stables, Coachhouse, and other Outbuildings, Garden, Homestead, and Land, containing about 1 A. 3 R. 36 P., and also in a Farm-yard, Barn, and Buildings, and part of a Paddock, situated in Market Deeping -	- 6 - Apportioned	227 10 -
		[In this Manor the Copyholds are of Inheritance, subject to the payment of Fines arbitrary.]		
		MIDDLESEX:		
		HONOR AND MANOR OF HAMPTON COURT:		
1862:				
April - 2	Charles Hickling -	- - The Interest of the Crown in an undivided third part or share of two Messuages, in a Tenement now used as a Stable, and in an undivided sixth share, and one undivided fourth share of two Messuages or Tenements, Out-houses, Garden Ground, and Premises, with their Appurtenances, and in the Yard adjoining thereto, all situated in Hampton Wick - -	- - -	25 -
„ - „	Rowe Sawyer - -	- - The Interest of the Crown in a Messuage, with the Appurtenances, and a Piece of Ground with a Stable thereon, in two undivided third parts or shares of two Messuages, and in a Tenement now used as a Stable, and in two undivided sixth parts or shares, and one undivided fourth part or share in two Messuages or Tenements, Out-houses, Garden Ground, and Premises, with their Appurtenances, and in the Yard adjoining thereto, all situated in Hampton Wick - - - - - - -	- - -	85 - -
May - 17	Killingworth Hedges -	- - The Interest of the Crown in Two Pieces of Land, containing together about 11 A. 2 R. 30 P., situated one on the North side, and the other on the South side, of the Lower Road leading from Sunbury to Hampton - - - -	- 1 -	31 10 -

Appendix, N° 3 (A.)—SCHEDULE of Copyhold or Customary Premises, &c.—*continued.*

DATES of CONTRACTS.	NAMES of PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	NET QUIT-RENTS.	Consideration Money.
			£. s. d.	£. s. d.
		MIDDLESEX—*continued.*		
		Honor and Manor of Hampton Court—*cont^d.*		
1862:				
May - 29	Mary Louisa Pain, Widow - - -	- - The Interest of the Crown in Seven Cottages and Land situated near to the Public-house called "The Duke of Wellington," on the opposite side of the High Road leading from Hampton to Twickenham - - - - -	- - 3	215 - -
Aug. - 7	Thomas Tindal Walker	- - The Interest of the Crown in a Piece of Land, Messuage, or Tenement, with the Buildings, Yard, and Garden, containing about 12 perches, situated in the Swan Road, leading to Teddington, at Hampton Wick - - -	- - 6	72 12 6
Sept. - 6	Henry Wellings, M.D. -	- - The Interest of the Crown in Two Pieces of Land, containing together about 36 A. 0 R. 29 P., situated one on the North side, and the other on the South side, of the Lower Road from Sunbury to Hampton - - - - - -	- 18 7	140 - -
„ - 17	Grace Penfold and Sarah Penfold -	- - The Interest of the Crown in certain Messuages, Malthouses, Buildings, Garden, and Appurtenances, situated at Hampton Wick -	- 2 6	310 - -
Oct - 24	Frederick George Mellish	- - The Interest of the Crown in Two Cottages (lately One Cottage, called "Spring Cottage"), with the Gardens and Yards situated adjoining on the East side the "Crown Inn," on the High Road from Sunbury to Hampton Court -	- - 2	40 4 2
1863:				
Jan. - 10	Thomas Want and Henry Parker, the younger - - -	- - The Interest of the Crown in a Piece of Land, containing about two acres, upon part of which the Parish Workhouse formerly stood, and situated on Hampton Common, in the district of the Town of Hampton, and also in a triangular Piece of Land, being part of the Waste, containing about 2 A. 1 R. 12 P., with the Messuage and Buildings thereon, situated on the South-west side of the Road leading from Hampton to Hanworth - - - -	- 1 6	110 - -
„ - 13	William Lawrence -	- - The Interest of the Crown in Three Pieces Land, containing together about five acres, situated at Hampton, on the North side of Old Field Lane, leading from Hanworth to Hampton - - - - - - - -	- - 3	40 - -
„ - 29	Tom Fell - - -	- - The Interest of the Crown in Two Pieces of Land, containing together about 2 R. 39 P., situated in the Parish of Hampton, on the North side of the Road, called "Windmill Road," leading from New Hampton to Hanworth - - - - - - - - - -	- - 3	37 10 -
		[In this Manor the Copyholds are of Inheritance, subject in most cases to the payment of Fines arbitrary.]		

Appendix, N° 3 (A.)—SCHEDULE of Copyhold or Customary Premises, &c.—*continued.*

DATES of CONTRACTS.	NAMES of PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	NET QUIT-RENTS.	Consideration Money.
		NORFOLK:	£. s. d.	£. s. d.
1862:		MANOR OF EAST DEREHAM:		
June - 7	James Warner - -	- - The Interest of the Crown in a Messuage, Outbuildings, and Land, containing about 1 A. 2 R. 5 P., also in Two other Pieces of Land, containing about 1 R. 7 P., situated at East Dereham - - - - - - - -	- - 8	88 10 -
„ - „	Henry Rix - -	- - The Interest of the Crown in a Piece of Land, containing about 13 perches, also situated in East Dereham - - - - - - -	- - 1	3 10 -
„ - „	Henry Roberts Cooper	- - The Interest of the Crown in a Piece of Land, containing about 1 A. 1 R. 38 P., being part of a Piece of Land, No. 127 on the Map or Plan annexed to the Award of the Commissioners under the East Dereham Inclosure Act, also situated at East Dereham - -	- 1 9	71 2 6
July - 5	Edmund Palmer Norton	- - The Interest of the Crown in a Piece of Land, containing about 13 A. 1 R. 9 P., with a Messuage and other Buildings thereon, being No. 116 on the Map or Plan before referred to, and also situated in East Dereham - - -	- 5 11	143 7 6
Sept. - 26 Dec. - 20	James Warner - -	- - The Interest of the Crown in certain Cottages or Tenements, formerly One Messuage, with the Outhouses and Yard belonging thereto, and also in a Piece of Land, containing about 1 perch, with the shed standing thereon, also situated in East Dereham - - - - -	- - 4	30 10 -
		[In this Manor the Copyholds are of Inheritance, subject to the payment of Fines arbitrary.]		
		MANOR OF WYMONDHAM:		
Sept. - 9	Thomas Frost - -	- - The Interest of the Crown in a Grove, next a Messuage called Robin's Hedge, with a House built thereon, containing about two roods of Land, in the Parish of Wymondham	- 2 8	36 10 -
		[In this Manor the Copyholds are of Inheritance, subject to the payment of Fines, which are partly certain and partly arbitrary.]		
		SURREY:		
		MANOR OF EGHAM:		
June - 24	Henry Mills - -	- - The Interest of the Crown in a Messuage (some time since converted into Two Tenements), with the Garden and Appurtenances, situated on the South side of Egham Hill, in the Parish of Egham - - - - -	- 4 4	220 8 4
July - 5	Adolphus Frederick Govett - - -	- - The Interest of the Crown in a Piece of Land, containing about 1 A. 1 R. 4 P., situated at Wick Heath - - - - - -	- 4 6	35 - -
		[In this Manor the Copyholds are of Inheritance, subject to the payment of Fines arbitrary.]		

Appendix, N° 3 (A.)—SCHEDULE of Copyhold or Customary Premises, &c.—*continued.*

DATES of CONTRACTS.	NAMES of PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	NET QUIT-RENTS.	Consideration Money.
			£. s. d.	£. s. d.
		SURREY—*continued.*		
1862:		MANOR OF RICHMOND, otherwise WEST SHEENE:		
Oct. - 13	Henry Gouldsmith -	- - The Interest of the Crown in several Stables, Cottages, Cooperage Yard, and Buildings, formerly three Messuages or Tenements and Yards, containing about 13 perches, with the Stables and Ground thereunto belonging, situated on the North-west side of Water Lane, in Richmond - - - - - - -	- 3 -	140 - -
1863:				
Jan. - 1	James Cain - -	- - The Interest of the Crown in a Piece of Land, containing in width about 42 feet, and in length about 40 feet, together with parts of two Houses erected thereon, Nos. 1 and 2, St. John's Grove, in Richmond (the other parts being freehold) - - - - -	- - 2	70 - -
„ - „	James Cain, and Ann his Wife - -	- - The Interest of the Crown in a Piece of Land, containing in width about 42 feet, and in length about 40 feet, together with parts of two Houses erected thereon, Nos. 3 and 4, St. John's Grove, in Richmond (the other parts being freehold) - - - - -	- - 2	70 - -
„ - 20	William Cussell - -	- - The Interest of the Crown in a Messuage or Cottage, called Paradise Cottage, with the Garden at the rear, situated on the South-east side of Paradise Road, in Richmond - -	- -	95 - -
Feb. - 2	Robert Smith - -	- - The Interest of the Crown in Seven Messuages, with the Yards, Garden, and Appurtenances, containing in the whole about 12 perches, situated on the South-east side of Water Lane, in Richmond - - - - -	- 3 -	160 - -
		[In this Manor the Copyholds are of Inheritance, according to the tenure of Borough English, subject to the payment of Fines arbitrary.]		
		SUSSEX:		
1862:		MANOR OF PANGDEAN:		
April - 28	George Weekes - -	- - The Interest of the Crown in a Garden and Paddock, a Messuage used as a Public House, called "The Sportsman," with a Cottage, Garden, and Appurtenances, and a Piece of Meadow Land, containing in the whole about 5 A. 0 R. 30 P., situated at Goddard's Green, in the Parish of Hurstpierpoint - - -	- 2 6	130 - -
Nov. - 14	George Blaker - -	- - The Interest of the Crown in a House and Premises, a Blacksmith's Shop, a Cottage and Garden, a double Cottage and Garden, and a Lodge or Tenement, formerly a School-room, situated in the Parish of Pyecombe, near the Church - - - - - - - -	- 1 -	93 - -
		[In this Manor the Copyholds are of Inheritance, subject to the payment of Fines arbitrary].		

Appendix, N° 3 (A.)—SCHEDULE of Copyhold or Customary Premises, &c.—*continued.*

DATES of CONTRACTS.	NAMES of PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	NET QUIT-RENTS.	Consideration Money.
			£. s. d.	£. s. d.
		SUSSEX—*continued.*		
1862:		MANOR OF PERCHING:		
Dec. - 12	William Stevens - -	- - The Interest of the Crown in a Messuage and Garden, situated in the Hamlet of Fulking, in the Parish of Edburton, on the South side of the High Road leading from Poynings to Edburton - - - - - - - - - [In this Manor the Copyholds are of Inheritance, subject to the payment of Fines arbitrary].	- - 2	28 - -

Appendix, N° 3 (B.)

SCHEDULE of COPYHOLD PREMISES, Parcel of the Manor of *Esher*, in the County of *Surrey*, enfranchised between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES of CONTRACTS.	NAMES of PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	NET QUIT-RENTS.	Consideration Money.
			£. s. d.	£. s. d.
1860:		SURREY:		
June - 18	Wilfred Dakin Speer -	- - The Interest of the Crown in a Messuage, with the Appurtenances, and 6 acres of Arable Land, situated at West End, Esher - - [In this Manor the Copyholds are of Inheritance, subject to the payment of Fines arbitrary].	- 2 6	165 - -

Appendix, N° 4.

A SCHEDULE of Copyhold or Customary Premises, Parcel of or holden of Manors vested in Her Majesty in Right of the Crown, in Remainder or Reversion, expectant upon an Estate of Inheritance, which have been enfranchised by virtue of the Act 21 & 22 Vict. c. 94, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES of CONTRACTS.	Name of Person in whom the Manor is now Vested, subject to a Reversion to the Crown.	NAMES OF PURCHASERS.	COPYHOLD OR CUSTOMARY PREMISES.	TRUSTEES. For the Crown.	TRUSTEES. For the Person in whom the Manor is Vested.	AMOUNT of Consideration Money.	Amount of Stock Purchased.
			SUSSEX:			£. s. d.	£. s. d.
			Manor of Rotherfield:				
1862: June - 19	The Right Honourable William Earl of Abergavenny - - -	Robert Edwards - -	- - A Messuage, Barn, Garden, Orchard, and 12 acres of Assart Land of Crowborough in Rotherfield; several pieces of Land, containing 10 A. 3 R., being lately part of the Waste of Crowborough Common; and two Pieces of Land, containing together 3 acres, abutting to the High Road leading from Rotherfield to Crowborough Gate - - - - - -	- - The Right Honourable Henry Thomas Earl of Chichester - - -	Ralph Merrick Leeke	181 1 6	197 1 9
			Manor of Northease cum Iford:				
August - 7	- Ditto - - -	William Henry Blaauw -	- - Certain Lands called the Combe, containing about 12 acres, with the Appurtenances, in Newick, and a Messuage or Tenement, Barn, and Parcel of Land called Combe, with the Appurtenances, containing about 30 acres, also situated in Newick [The Crown's Interest in these Manors is limited to the Reversion expectant upon the determination of the Estate Tail granted by the Crown, and confirmed by an Act of Philip and Mary, to the Heirs Male of Sir Edward Neville, and which is now vested in the Earl of Abergavenny.]	Ditto - - - -	Ditto - - -	445 1 11	477 19 1

Appendix, N° 5.

A SCHEDULE of Exchanges made of Parts of the Estate of the Crown for Parts of the Estates of Individuals, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES of Exchanges.	Persons with whom the Exchanges have been made.	CROWN PROPERTY.	PRIVATE PROPERTY.	SUMS Paid in Equalization of Exchange.	SUMS Received in Equalization of Exchange.
				£. s. d.	£. s. d.
		ESSEX:			
1862: April 16	James Mills - -	- - Land containing about 9 acres, part of Fence Piece Farm, situated in the Parish of Barking, west of the High Road leading from Ilford to Chigwell -	- - A Piece of Land, containing about 11 A. 0 R. 6 P., situated in the Parish of Dagenham, set out under the award of the Commissioners acting under the powers of the Act 21 & 22 Vict. c. 37, called "The Hainault Allotment of Commons Act, 1858" -	—	—
		LINCOLN AND NORTHAMPTON:			
1863: Jan. - 8	The Ecclesiastical Commissioners for England - -	- - Several Pieces of Land, containing together about 482 A. 3 R. 38 P., with the Buildings thereon, situated at Newborough, in the County of Northampton -	- - Several Pieces of Land, containing together about 505 A. 3 R. 23 P., with the Buildings thereon, situated at Gedney Marsh, in the County of Lincoln - -	- -	2,000 - -
		OXFORD:			
1862: Nov. 20	Lord Churchill and others - - -	- - A Piece of Land, containing about 5 A. 2 R. 8 P., being an old Inclosure, situated in the Parish of Whichwood, and forming part of the Crown's Whichwood Estate - - -	- - A Piece of Land, containing about 6 A. 0 R. 31 P., forming part of the Lands allotted under the Inclosure of Asthall, Whichwood, and Fulbrook Commons, and situated in the Parish of Whichwood, adjacent to the same Estate - - -	—	—

Appendix, N° 6.

A SCHEDULE of FREE GRANTS in Perpetuity, between the 1st day of April 1862, and the 31st day of March 1863, both days inclusive, of Parts of the Possessions of the Crown.

DATES OF GRANTS.	GRANTEES.	PREMISES.
		CUMBERLAND:
1862:		
September - 1	The Perpetual Curate and Churchwardens of the Parish of Lanercost - - -	- - A Piece of Land, containing about 1,207 square yards, situated in the Parish of Lanercost, to be appropriated as and for a Site for a School for children and adults, or children only, of the labouring, manufacturing, and other poorer classes in that part of the Parish of Lanercost which lies within the Townships of Bartholme, Waterhead, and Kingwater.
		MIDDLESEX:
November - 10	The Ecclesiastical Commissioners for England - - - -	- - A House, No. 3, Chester Place, Regent's Park, in the Parish of St. Pancras (subject to a Lease granted for 99 years from the 5th day of July 1825), to be used and appropriated as a Parsonage House for the residence of the Incumbent for the time being of the District Church of Christchurch, in the Parish of St. Pancras.
		YORK:
May - - 29	Ditto - - - - - -	- - A Piece of Land, containing about 2 R. 14 P., situated in the Parish of Felkirk, to be devoted, when consecrated, to ecclesiastical purposes for ever, as and for an addition to the churchyard of the said Parish.

Appendix, N° 7.

A SCHEDULE of PURCHASES made on behalf of Her Majesty, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES OF PURCHASES.	FROM WHOM PURCHASED.	PREMISES PURCHASED.	PURCHASE MONEY.
1862:		BERKS:	£. s. d.
Dec - 22	The Trustees of the Cranbourn Schools at Winkfield - - - -	- - A Piece of Land, containing about 28 A. 1 R. 13 P., in the Parish of Winkfield, and abutting on the Crown's Swinley Estate - - - - - -	700 - -
		CAMBRIDGE:	
Oct. - 8	James Scott and others -	- - The Copyhold Interest in a Messuage, Grocer's Shop, Cellar, Barn, Outbuildings, and Yards, called Crow's Nest, containing about 33 perches, situated on the Pound Hill, near the Newmarket Road, in the Town of Burwell, and holden of the Crown Manor of Burwell Ramseys - - - - - - - -	175 - -

Appendix, N° 7.—SCHEDULE of Purchases, &c., between 1st April 1862 and 31st March 1863—*continued*.

DATES OF PURCHASES.	FROM WHOM PURCHASED.	PREMISES PURCHASED.	PURCHASE MONEY.
		ESSEX:	£. s. d.
1863:			
Jan. - 5	Sir Edward Hulse, Bart., and his Trustees - -	- - The Freehold Interest in a Piece of Copyhold Land, containing about 6 A. 1 R. 23 P., parcel of Whalebone Farm, in the Parish of Dagenham, holden of the Manor of Barking, and situated adjoining to a portion of the Crown's Hainault Estate - - -	65 - -
		LINCOLN:	
1862:			
July - 4	William Robinson - -	- - Three Pieces of Land, with a Barn, Stable, and other Outbuildidgs, containing together about 3 A. 1 R. 8 P., situated in Moulton, and the Copyhold Interest in various Pieces of Land, containing together 18 A. 1 R. 16 P., situated in Moulton Fen, and adjoining to the Crown's Whaplode and Moulton Estate, viz:	1,260 - -
		Within the Manor of Moulton Harrington - - - A. 4 R. 1 P. 25	
		Within the Manor of Moulton Dominorum - - - 2 2 32	
		Within the Manor of Moulton Fitzwalter - - - 1 2 0	
		Within the Manor of Spalding, with its Members - - 9 2 39	
		18 1 16	
Oct. - 31	Henry James Davison Horne and Charlotte Elizabeth Horne - -	- - An undivided moiety or half share of a Messuage, Farm, Lands, and Hereditaments, called the Flint House Farm, containing about 192 A. 3 R. 22 P., situated in the Parish of Holbeach, near the Crown Estate - - - - - - - - - -	4,569 - -
Nov. - 5	The Rev. William Henry Wayne and others - -	- - The other undivided moiety or half share of the same Premises - - - - - - - -	4,181 - -
Dec. - 29	George Piggins - -	- - Several Pieces of Land, containing together about 132 A. 0 R. 16 P., situated at Gedney Marsh, in the Parish of Gedney, and adjoining to the Crown's Gedney Estate - - - - - - - -	8,200 - -
		LINCOLN AND NORFOLK:	
Oct. - 13	The Commissioners of the Nene Outfall and their Mortgagees - - -	- - Several Pieces of Land, with Three Messuages and Buildings thereon, containing in the whole about 925 A. 1 R. 29 P., situated in the Extra-parochial District, called Wingland, in the Counties of Lincoln and Norfolk (excepting 8 A. 3 R. 26 P. thereof which is situated in the Parish of Walpole, St. Peter, in the County of Norfolk), and adjoining to the Crown's Wingland Estate - - - - - - - -	50,500 - -
		MIDDLESEX:	
May - 16	John Tucker - - -	- - A Piece of Ground, with a Messuage and other Buildings thereon, situated on the East side of St. Anne's Court, in the Parish of St. Anne, Limehouse, adjoining Premises previously belonging to the Crown - - - - - - - - - -	200 - -

Appendix, N° 7.—SCHEDULE of Purchases, &c., between 1st April 1862 and 31st March 1863—*continued.*

DATES OF PURCHASES.	FROM WHOM PURCHASED.	PREMISES PURCHASED.	PURCHASE MONEY.
			£. s. d.
		MIDDLESEX—*continued.*	
1862: May - 22	Her Majesty's Principal Secretary of State for the War Department - -	- - A small Piece of vacant Ground, situated on the East side of Church Street, in the Parish of St. Mary Abbott's, Kensington - - - - - - -	- - No money was paid for the conveyance of this Land, in consideration of the greater portion of it being included, without any additional rent, in the Lease of the Barracks at Kensington, granted to the Secretary of State for War; *vide* page 41. The remaining portion has been thrown into a private road belonging to the Crown, adjoining the Barracks.
July - 5	William Reed Tipping and Hippolyte Chansarel -	- - The Leasehold Interest in certain Stabling belonging to Her Majesty, situated in Red Lion Yard, near Cockspur Street, in the Parish of St. Martin-in-the-Fields - - - - - - - - - -	105 - -
1863: Feb. - 24	The Surveyors of the Highways of the Parish of Teddington - - -	- - An Allotment of Land, being an exhausted Gravel Pit, containing about two roods, situated in the Parish of Teddington, on the Hanworth Road, immediately in front of a Parcel of Crown Land, in the Parish of Hampton - - - - - - - - -	100 - -
		OXFORD:	
1862: Oct. - 8	Henry Hopley White and George Dacre (the Trustees for sale under the will of Deliverance Dacre)	- - A Farm-house, with Two Barns, Stabling, and other Buildings, Three Cottages, and several Pieces of Land, containing in the whole about 133 A. 0 R. 22 P., called Payne's Farm, situated in the Parishes of Taynton and Fulbrook, adjacent to the Crown's Whichwood Estate - - - - - -	5,727 10 -
		SURREY:	
Dec. - 31	The Right Hon. Lionel William John Manners, Earl of Dysart, and others -	- - The Freehold Interest in the Copyhold Portions of the Messuages, Buildings, Lands, and Hereditaments, containing in the whole about 131 A. 2 R. 13 P., known as the Sudbrook Park Estate, situated in the Parishes of Petersham and Kingston, and holden by a Trustee for Her Majesty, of the Manors of Petersham and Kingston Canbury, otherwise Cannonbury -	4,022 11 2
		WILTS:	
„ - 19	Thomas Paul and others -	- - Various Messuages, Farms, Lands, Tenements, and Hereditaments, containing together about 1,640 A. 2 R. 28 P., situated in the Parish of Bromham, adjacent to the Crown's Bishop's Cannings Estate, near Devizes	61,000 - -
		YORK:	
May - 20	George Noble - - -	- - Several Messuages, with the Out-buildings and Cottages, and several Pieces of Land, containing in the whole about 591 A. 3 R. 3 P., situated in the Township of Ellinthorpe, in the Parish of Aldborough, in the North Riding, and adjacent to the Crown's Humburton and Thornton Briggs Estates; and also the Lease of a Tithe Rentcharge of 170 *l.* per annum, apportioned upon the property purchased, held for three lives, aged respectively 50, 43, and 28 years, at a reserved rent of 3 *l.* 0 *s.* 6 *d.* per annum - -	34,000 - -

Appendix, N° 8 (A.)—A SCHEDULE of the Rents put in Charge with the several Receivers of the Land Revenue in respect of Property acquired for Her Majesty by Purchase, Lease, Exchange, or otherwise, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

Annual Rent.	When and from what Time put in Charge.	PROPERTY.	HOW ACQUIRED.	OBSERVATIONS.
£. s. d.				
		BUCKS:		
5 – – to 10 Oct. 1866, and 10 – – afterwards.	From October 10, 1861	- - Two Pieces of Land, containing together about 7 A. 2 R. 16 P., situated in the Parish of Radnage - - - - - -	- - Allotted under the Radnage and Andridge Commons Inclosure Award - -	*Vide* 40th Report to Parliament, page 20.
– 17 6	From July 1, 1865 -	- - A Rent-charge issuing out of the Allotments to the Labouring Poor in the same Parish - - - - - - -	- - Ditto.	
		ESSEX:		
8 5 6 for the first year, and 16 11 – afterwards.	From October 10, 1860	- - A Piece of Land, containing about 11 A. 0 R. 6 P., situated in the Parish of Dagenham, adjoining the Crown's Hainault Estate - - - - - - - - - - - -	By Exchange with James Mills - - -	*Vide* page 77.
		LINCOLN AND NORFOLK:		
2,290 – – apportioned rents.	From October 10, 1862	- - Several Pieces of Land, with three Messuages and Buildings thereon, containing about 925 A. 1 R. 29 P., situated adjoining the Crown's Wingland Estate - - - - - -	- - By Purchase from the Nene Outfall Commissioners - - - - - -	*Vide* page 79.
		LINCOLN:		
		- - Land, containing about 94 A. 0 R. 4 P., situated adjoining the same Estate - - - - - - - - - -	- - Allotted under the Award of the Nene Outfall Commissioners - - - -	*Vide* page 10.
50 – – apportioned rent.	From April 5, 1862 -	- - Several Pieces of Land, containing together about 21 A. 2 R. 24 P. of Arable Land, situated at Moulton, adjoining the Crown's Whaplode and Moulton Estate - - - -	By Purchase from William Robinson -	*Vide* page 79.
308 14 8	From September 29, 1862	- - Flint House Farm and Lands at Holbeach, containing about 192 A. 3 R. 22 P., and lying contiguous to the Crown Estate there - - - - - - - - - - - -	- - By Purchase from Henry James Davison Horne and Charlotte Elizabeth Horne, and from the Rev. William Henry Wayne and others - - - - - - - -	*Vide* page 79.
1,142 15 2	From October 10, 1862	- - Several Pieces of Land, containing about 505 A. 3 R. 23 P., with the Buildings thereon, situated at Gedney Marsh - -	- - By Exchange with the Ecclesiastical Commissioners for England - - -	*Vide* page 77.
287 – –	- - Ditto - -	- - Several Pieces of Land, adjoining to the last-mentioned Property, containing about 132 A. 0 R. 16 P. - - - -	By Purchase from George Piggins - -	*Vide* page 79.

Appendix, N° 8 (A.)—A SCHEDULE of the Rents put in Charge with the several Receivers of the Land Revenue in respect of Property acquired for Her Majesty by Purchase, &c.—*continued.*

Annual Rent.	When and from what Time put in Charge.	PROPERTY.	HOW ACQUIRED.	OBSERVATIONS.
£. s. d.				
		MIDDLESEX:		
130 – –	From June 24, 1860 -	- - A Messuage on the South side of Victoria-road, Pimlico (the South Western District Post Office) - - - - -	- - Transferred from the Commissioners of Her Majesty's Works, &c., under the Act 15 & 16 Vict. c. 78 - - - - -	
132 2 –	From March 25, 1861 -			
		OXFORD:		
125 – – for the first year; 140 – – for the second year, and 207 – – afterwards.	From October 10, 1862	- - A Farm House, Buildings, Cottages, and Lands known as Payne's Farm, adjoining the Crown's Whichwood Estate, and containing in the whole about 133 A. 0 R. 22 P., situated in the Parishes of Taynton and Fulbrook - - - - - -	- - By Purchase from the Trustees for Sale under the Will of Deliverance Dacre - -	*Vide* page 80.
3 1 10 for the first year, and 9 5 9 afterwards. (Apportioned Rents.)	- - Ditto - -	- - A Piece of Land, containing 6 A. 0 R. 31 P., adjacent to the Crown's Whichwood Estate - - - - - - - -	- - Allotted under the Award for the Inclosure of the Asthall, Whichwood, and Fullbrook Commons, in Exchange for other Lands containing 5 A. 2 R. 8 P. - - -	*Vide* page 77.
		WILTS:		
2,217 4 7	From November 1, 1862	- - Various Messuages, Farms, Lands, Tenements, and Hereditaments, containing together about 1,640 A. 2 R. 28 P., situated in the Parish of Bromham, adjacent to the Crown's Bishop's Cannings Estate, near Devizes - - - - - - -	By Purchase from Thomas Paul and others	*Vide* pages 9 and 80.
		YORK:		
450 – –	From April 5, 1862 -	- - The Ellinthorpe Hall Farm, in the Parish of Aldborough, containing 252 A. 1 R. 27 P. - - - - - - - -	By Purchase from George Noble - -	*Vide* pages 9 and 80.
580 – – for the first year, and 680 – – afterwards.	- - Ditto - -	- - Ellinthorpe Lodge Farm, in the same Parish, containing 339 A. 1 R. 16 P. - - - - - - - - -		

Appendix, N° 8 (B.)—A SCHEDULE of the RENTS discharged from the RENTALS of the several RECEIVERS in respect of Property Sold, Exchanged, or otherwise disposed of, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

Annual Rent. £. s. d.	When and from what Time discharged.	PROPERTY.	Whether Sold, Exchanged, or otherwise disposed of.	OBSERVATIONS.
		CORNWALL:		
2,111 4 5½ exclusive of Manorial Quit-rents.	From October 10, 1862 -	- - Various Messuages, Farms, and Lands, comprising the Crown's Rialton Estate, containing in the whole about 2,178 A. 2 R. 5 P., situated in the Parishes of St. Columb Major, St. Columb Minor, Colan, Crantock, St. Enodor, and St. Issey - -	- - Sold to His Royal Highness Albert Edward, Duke of Cornwall - - - -	*Vide* pages 4 and 67.
		DORSET:		
978 7 4	From October 10, 1862 -	- - Several Messuages, Farms, and Lands, containing together about 787 A. 3 R. 26 P., situated in the Parishes of Gillingham and Motcomb - - - - - - - - -	- - Ditto - - - -	
1 – 7	- - Ditto - - -	Various Premises at Portland, containing about 17 perches -	- - Sold (with other Premises) to Her Majesty's Principal Secretary of State for the War Department - - - -	*Vide* page 67.
		ESSEX:		
13 10 –	From April 5, 1862 -	- - A Piece of Land, containing about 9 acres, part of Fence Piece Farm, situated in the Parish of Barking, West of the High Road leading from Ilford to Chigwell - - - -	- - Exchanged for other Land with James Mills - - -	*Vide* page 77.
		MIDDLESEX:		
		SOHO SQUARE:		
130 – –	From October 10, 1861 -	A Messuage, No. 28, on the South side of Soho Square - -	- - Sold to the Rector of the Parish of St. Ann, Soho, as a Site for a Rectory House -	*Vide* page 68.
		COCKSPUR STREET:		
40 – –	From June 24, 1862 -	- - The leasehold interest in certain Stabling belonging to Her Majesty, situated in Red Lion Yard, near Cockspur Street, in the Parish of St. Martin-in-the-Fields - - - - -	- - The Interest of the Lease was purchased by the Crown -	*Vide* page 80.
		REGENT'S PARK:		
5 – –	From October 10, 1862 -	A Messuage, No. 3, Chester Place - - - - - - -	- - Granted to the Ecclesiastical Commissioners for England as a Site for a Parsonage House - - - - -	*Vide* page 78.

Appendix, N° 8 (B).—Schedule of the Rents discharged from the Rentals of the several Receivers in respect of Property Sold, &c.—*continued.*

Annual Rent. £. s. d.	When and from what Time discharged.	PROPERTY.	Whether Sold, Exchanged, or otherwise disposed of.	OBSERVATIONS.
		NORTHAMPTON:		
1,040 – –	From October 10, 1862 -	- - Several Pieces of Land, containing together about 482 A. 3 R. 38 P., with the Buildings thereon, situated at Newborough -	- - Exchanged with the Ecclesiastical Commissioners for England for an Estate at Gedney, in the County of Lincoln	*Vide* page 77.
		YORK:		
50 – –	From October 10, 1861 -	- - Small Parcels of Land at Kingston-upon-Hull, formerly subject to the flow of the tidal waters of the River Humber, lying partly between the Humber Bank and the North Eastern Railway, and partly between the Railway and the River Humber - - - - - - - - - - -	- - Agreed to be sold to the Hull Dock Company.	
11 2 7				
2 1 4				
3 3 6				
1 10 –				
1 13 3				
1 13 4				
– 19 1				
1 19 2				
1 17 7				
– 16 10				
6 5 –				
– 16 10				
2 5 10				
1 5 –				
1 5 –				
16 12 3				
1 14 2				
– 16 4				
– 18 5				
1 18 6				
2 4 6				
1 6 6				
– 16 1				
– 15 4				
– 6 2				
8 18 3				
5 – –				
1 – –				
2 8 –				
– 18 3	Ditto - - - - -	- - Small Portions of Land at Kingston-upon-Hull, formerly subject to the flow of the tidal waters of the River Humber, lying between the Humber Bank and the North Eastern Railway -	- - Sold to the Local Board of Health at Hull - - -	*Vide* 40th Report to Parliament, page 51.
2 8 3				
1 7 2				
– 14 9				

Appendix, N° 8 (C.)—A SCHEDULE of all Monies due to Her Majesty in respect of Rents in Charge with the several Receivers of the Land Revenue, under Leases, or Agreements for Leases, and which shall have been owing for a greater Period than a Year; showing the Term during which each Arrear shall have been accruing, and the Measures, if any, in progress for the Recovery of the same.

No. on Rental.	TENANT.	PREMISES.	Annual Rent.	Rents due to 10th October 1862, and Unpaid on 31st March 1863.		Measures, if any, in Progress for the Recovery of the Arrears.	OBSERVATIONS.
				No. of Years.	Amount.		
			£. s. d.		£. s. d.		
		DEVON:					
–	W. M. Mansell - -	Gold Mines, called the "Poltimore Mines," at North Molton	5 – – and a Royalty of $\frac{1}{12}$th of the Ore raised -	10	50 – –	- - - - - -	- - License not completed; the Works abandoned.
		MIDDLESEX:					
43	Robert Cox - - -	492, South side of Oxford Street -	40 – –	1½	60 – –		
44	Ditto - - - -	493 - - ditto - - -	70 – –	1½	105 – –		
45	Ditto - - - -	494 - - ditto - - -	51 10 –	1½	77 5 –		
414m	James King - - -	A Messuage, No. 15, Little Chapel Street, Soho - - - - -	32 17 6	- One year, and a portion of a quarter of a year -	39 6 3		

Appendix, N° 8 (D.)—A SCHEDULE of all MONIES Remitted on Her Majesty's Behalf in respect of any RENTS in Charge with the several RECEIVERS; specifying whether any previous Remission has taken place in respect to the same Rent, and the Circumstances and the Authority under which Remitted, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DESCRIPTION OF PROPERTY.	ANNUAL RENT.	MONIES REMITTED.	Whether any previous Remission.	Circumstances under which Remitted.	Authority for Remission.	OBSERVATIONS.
	£. s. d.	£. s. d.	£. s. d.			
CORNWALL:						
The Submarine Minerals at Wheal Margery Mine -	- - A Royalty of $\frac{1}{36}$th part of the Minerals raised -	132 16 4 being two years' Royalty, to Mich. 1862 -	none -	- - The value of the Minerals raised has been hitherto considerably less than the expense incurred by the Adventurers in working them - - - - -		
MIDDLESEX:						
4, Cleveland Row, and Stabling at the rear, in Russell Mews - - - - -	162 - -	81 - -	none -	- - The Lessee of these Premises was bound to expend 250*l.* in repairing them; the actual cost of those Repairs amounted to 1,200*l.*, and an Allowance of one-half-year's Rent was therefore made to the Lessee in consideration of the large sum expended by him on the Premises - - - - - - - - -	- - The Lords Commissioners of Her Majesty's Treasury.	
YORK:						
Coal, and other Minerals under the Shore of the Sea and River Tees, at Kirkleitham - - - - -	1 - - and a Royalty of $\frac{1}{16}$th of the Ore raised - -	3 - -	none -	- - The Mines had not been worked, and the sum remitted was the amount due to 10th October 1859, when the Licence expired - - - - -		

Appendix, N° 8 (E.)—A SCHEDULE of all DEFALCATIONS which shall have taken place in respect of MONIES Due and Owing to Her Majesty, specifying the circumstances under which such Defalcations shall have taken place, and the means, if any, available, and the measures, if any, taken for the Recovery of the Money, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

NAME of DEFAULTERS.	Amount of Defalcations.	Circumstances under which the Defalcations took Place.	Measures taken.	Property Recovered.
	£. s. d.	BERKS:		
Edward Tough - - - -	1 15 –	- - The Tenant, who occupied a Cottage in Sheet Street Road, Windsor, left the Premises, leaving this sum unpaid - - -	- - The Tenant left the Neighbourhood, and his address could not be ascertained - - - - -	- none.
Thomas Gibson - - - -	6 18 6	Ditto - - - ditto - - - ditto - - -	- - The Tenant's effects were distrained for the sum of 10 *l.* 10 *s.*, due at Michaelmas 1861, and realised 3 *l.* 11 *s.* 6 *d.* - - - - -	- - None beyond the sum mentioned in the preceding column.
		SURREY:		
W. S. Monday - - - -	22 10 –	- - The Tenant, who held 23 A. 1 R. 13 P. of Land at Egham Wick, upon a yearly tenancy, at a Rent of 25 *l.* per annum, became bankrupt - - - - - - - - - - - -	- - A dividend of 2 *l.* 10 *s.* was declared by the Official Assignee, and duly received, in respect of the Crown's claim of 25 *l.* for one year's Rent - - - - - -	- - None beyond the 2 *l.* 10 *s.* mentioned in the preceding column. The Land has been relet on Lease at the same rent.

To the Honourable the Knights, Citizens and Burgesses
in Parliament assembled.

THE TWELFTH REPORT

Of the COMMISSIONER in charge of the WOODS, ROYAL FORESTS, CROWN and other ALLOTMENTS; of the LAND REVENUE of the CROWN in *Scotland*, *Ireland*, *Wales*, and in the Isles of *Man* and *Alderney*; and of the FEE FARM and other UNIMPROVABLE RENTS of the CROWN in *England* and *Wales*, under the Warrant of the Lords Commissioners of Her Majesty's Treasury, bearing date the 31st of March 1855.

IN obedience to the directions contained in the Acts 10 Geo. 4, c. 50, and 11 & 12 Vict. c. 102, and 14 & 15 Vict. c. 42, I have to report to Her Majesty and to the Houses of Parliament the proceedings in the several matters and duties so assigned to me during the year ended 31st March last.

NEW FOREST.

THE APPENDIX, No. 1, contains (*inter alia*) the particulars of five conveyances of the Crown's interest over certain pieces of Waste Land in the New Forest, in the County of Southampton. Appendix, No. 1.

THE APPENDIX, No. 2 contains (*inter alia*) the particulars of a Lease of certain Premises in the New Forest, in the County of Southampton. Appendix, No. 2.

BERE.

THE APPENDIX, No. 2, contains the particulars of two Leases granting the right of Shooting over East or Creech Inclosure and Bull's Lodge Wood, part of the Crown Allotment at Bere, in the County of Southampton. Appendix, No. 2.

DELAMERE.

THE APPENDIX, No. 1, contains the particulars of a conveyance of the estate, right and interest of Her Majesty in an Allotment situate in the Township of Oakmere, in the Parish of Delamere, in the County of Chester, set out as a Watering-place, No. 184 on Plan 3 attached to the Delamere Disafforestation Award. Appendix, No. 1.

THE APPENDIX, No. 2, contains, further, the particulars of four Leases of certain Lands, with the Buildings standing thereon, part and parcel of the Crown Allotment at Delamere, in the County of Chester. Appendix, No. 2.

These Farms have been let by public tender, the Lands having been previously grubbed and marled at the Crown's expense. The Crown is to erect the necessary Farm Buildings, and to execute drainage, receiving additional rents in respect of these expenditures at the rates specified in the Schedule, and also to plant and protect the exterior fencing, without interest.

EPPING.

Appendix, No. 1.

THE APPENDIX, No. 1, contains, further, the particulars of three conveyances of the Crown's interest in certain pieces or parcels of Land, part of the waste of Epping Forest, in the County of Essex.

The House of Commons having, on 13th February 1863, presented to Her Majesty an Address, "praying that She will be graciously pleased to give directions that no sales to facilitate Inclosures be made of Crown Lands or Crown Forestal Rights within 15 miles of the Metropolis," and Her Majesty's answer to such Address having been reported to the House on the 24th of the same month, as follows; viz., "I have received your Address, praying that I will give directions that no sales to facilitate Inclosures be made of Crown Lands or Crown Forestal Rights within 15 miles of the Metropolis. The desire conveyed to me in this Address will receive due consideration." No further sales of the Crown's Forestal Rights in this Forest have since been made.

On the 3d March the House of Commons appointed a Select Committee "to inquire into the condition and management of the Royal Forests in Essex, and into any Inclosures which may have taken place therein since the Report of the Commissioners of 1850; and to consider whether it may be expedient to take any steps for preserving the open spaces in the said Forests."

WOOLMER.

Appendix, No. 3.

THE APPENDIX, No. 3, contains the particulars of an exchange of a portion of the Crown Allotment at Woolmer, in the County of Southampton, for certain Premises at Brighton, in the County of Sussex, known as the Battery House, the property of the War Department, £.1,000 being paid by the Secretary of State for War for equalization of exchange.

This Property at Brighton has since been sold, and realized the sum of 15,000 *l.* (*Vide* page 69 of Mr. Gore's Report.)

DEAN FOREST.

Appendix, No. 4.

THE APPENDIX, No. 4, contains the particulars of 20 conveyances made to certain persons, pursuant to the Act 10 Geo. 4, c. 50, of the Crown's interest in and over several pieces or parcels of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, not suited for the growth of Timber, and which are, wholly or in part, surrounded by, intermixed with, or contiguous to, other Lands, not the property of the Crown.

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THE APPENDIX, No. 5, contains the particulars of two purchases made on behalf of Her Majesty of Properties situated in Dean Forest, in the County of Gloucester. Appendix, No. 5.

THE APPENDIX, No. 6, contains the particulars of two exchanges of Waste Lands in the Forest of Dean, in the County of Gloucester, the property of Her Majesty, for other Lands there, the property of private individuals. Appendix, No. 6.

THE APPENDIX, No. 7, contains the particulars of a grant by Her Majesty of the Crown's interest in a parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, as a site for an additional School and Teacher's Residence for the District of Christchurch, in the Forest. Appendix, No. 7.

THE APPENDIX, No. 8, contains the particulars of two Licenses to continue the occupation of certain Premises heretofore encroached from the Waste of the Forest of Dean, in the County of Gloucester. Appendix, No. 8.

THE APPENDIX, No. 9, contains the particulars of five Leases of Waste Lands granted to the registered Owners of Gales within the Forest of Dean, in the County of Gloucester, for the better working of such Gales, under the authority of the Acts of 1 & 2 Vict. c. 43, and 24 & 25 Vict. c. 40. Appendix, No. 9.

THE APPENDIX, No. 10, contains the particulars of five Leases of Stone Quarries, situate in, and being part of, the open Waste Lands of the Forest of Dean, in the County of Gloucester, granted under the Act 1 & 2 Vict. c. 43. Appendix, No. 10.

THE APPENDIX, No. 11, contains the particulars of two Licenses to dig and get Clay or Sand off and from certain pieces or parcels of Land, part of the open Waste of the Forest of Dean, in the County of Gloucester, granted under the provisions of the Act 1 & 2 Vict. c. 43. Appendix, No. 11.

THE APPENDIX, No. 12, contains the particulars of a License to Cornelius Brain to make a Road or Tramway, in connexion with the Trafalgar Colliery, across the open Waste Land of the Forest of Dean, granted under the Rules and Regulations attached to the Award of the Dean Forest Mining Commissioners, pursuant to the Act 1 & 2 Vict. c. 43. Appendix, No. 12.

THE APPENDIX, No. 13, contains the particulars of the Gale of a Colliery in the Forest of Dean and Hundred of St. Briavels, granted under the authority of the Act 1 & 2 Vict. c. 43. Appendix, No. 13.

COAL AND IRON MINES.

Appendix, No. 14. THE APPENDIX, No. 14, contains the particulars of 32 agreements with certain persons to continue to hold Collieries in the Forest of Dean and Hundred of St. Briavels, originally granted to them under the powers of the Act 1 & 2 Vict. c. 43.

These agreements were entered into in consequence of the cesser of the former Rents and Royalties of Coal Mines, as mentioned in my last Report; and under such agreements higher Rents and Royalties have been reserved for the period of 21 years from the 24th June 1862, at the end of which term the same will again become subject to revision.

In several cases the Galees have objected to the terms proposed to them for the Dead Rents and Royalties during the term of 21 years from Midsummer last, and have elected to leave the settlement of those Rents and Royalties to arbitration, in the manner pointed out by the said Act (1 & 2 Vict. c. 43). The proceedings for these arbitrations are in progress.

In my last Report I mentioned that the cesser of the Rents and Royalties in respect of Iron Mines would take place on the 25th of December 1862; and in consequence of such cesser, I have issued Notices (copy of which is inserted Appendix, No. 15. in Appendix, No. 15), of the intention to determine the existing Rents, Royalties, or Tonnage duties payable to Her Majesty under the award of the Dean Forest Mining Commissioners, dated the 20th of July 1841; and that upon such cesser I shall proceed to fix the amount of the New Galeage Rents, Royalties, or Tonnage duties to be paid for the 21 years next ensuing the 25th December last.

Among the rules and regulations laid down by the Dean Forest Mining Commissioners for the working of the Mines in the Forest, the 14th Rule provides, "that every Galee or other person holding through or under him, shall have the liberty of making up the shortworkings of any year or years of his holding in any succeeding year or years, but not so as that the overworkings of any preceding year or years should be brought forward in aid of the shortworkings of any succeeding year or years."

In several cases in the Forest and Hundred, the Galees having failed to work to the full extent provided in the Gales, paying nevertheless to the Crown the reserved Dead Rent, there had, under the rule above referred to, accumulated to their credit considerable sums in the name of shortworkings; and some of the Galees of the Gales, in respect of which the Rents and Royalties fixed by the Mining Commissioners' Award have been determined, having, in the course of the treaties with them for the New Rates of Dead Rent and Tonnage, expressed their hope that the overworkings under the expired terms would still be allowed to them (on the new holdings); I thought it necessary, the question being one of great importance, to submit it to the Law Officers of the Crown, and they have advised, that the Mining Commissioners had powers—1st, to ascertain the Rents, Royalties, and other dues payable to Her Majesty; and, 2d, to lay down rules and regulations for the proper opening, working, use, and management of the Gales; that what they did under the first head was liable to be determined at the end of 21 years; what they did under

under the second head was permanent, and extended to all future time; that the effect of the Rule No. 14 is to diminish in certain cases the money payments which would otherwise be due to the Crown; but at the end of 21 years the Crown having elected to determine what the Commissioners had so fixed as to Rents and Royalties, and the Rents and Royalties being so determined, the powers for deductions out of them fall likewise; that the original money render having been determined, it falls (unless the parties agree) to an arbitrator to fix the render thereafter to be made, and it is expressly enacted that what the arbitrator shall so fix shall be paid to Her Majesty; and that the liberty of making up shortworkings can only be exercised during the currency of the award by which the minimum quantity or dead rent was fixed, and by comparison with which it is that the workings were short. But whilst this is the legal view of the case, I have carefully considered the present position of the Crown and the Galees, and I have reason to suppose that this construction is contrary to the general belief and expectation of the Galees, and would press severely on those who have paid their dead rents most regularly, and would thus operate unfavourably on their future conduct. Under these circumstances, I have submitted the whole subject to the Lords of the Treasury, and their Lordships have been pleased to authorize me to take such steps in the allowance of shortworkings which have accrued during the past 21 years in respect of Coal and Iron Mines in Dean Forest as may appear to be advisable in each case, and within certain limits prescribed by their Lordships.

The Galees have, however, been informed that they are clearly to understand that this allowance will be altogether exceptional, and will not be made in future.

SCOTLAND.

THE APPENDIX, No. 16, contains the particulars of four Leases of portions of Foreshore in Scotland, the rents of which amount together to £. 8. The object of these Leases is not to vest any right of property in the solum to the Lessees, but only to enable them to protect the same from depredation. Appendix, No. 16.

THE APPENDIX, No. 17, contains the particulars of six Sales of Shore Ground; one to Sir James Colquhoun, Bart., of the site of four Piers, at Gareloch, in the Forth of Clyde; one other to the Earl of Eglinton and Winton, of a portion of the Shore Ground of Garnoch Water, in the County of Ayr; one other to Colonel John Douglas, of the site of a Pier at Lochgoil, in the County of Argyle; one other to the Anstruther Union Harbour Commissioners, of a space of Shore Ground required for the improvement of the Harbour; one other to Sir James Matheson, Bart., of the Crown's interest in the Foreshore of the Sea, forming the Bay or Harbour of Stornoway, in the Island of Lewis; and one other to David Balfour Hay, Esq., of a space of the Foreshore of the River Tay, surrounding the Island of Mugdrum, in the County of Fife; and of another space of Foreshore at Newburgh, in the same County. Appendix, No. 17.

The purchase-monies for these properties, with the exception of the Sale to Colonel Douglas, amounted to £. 993. 16. In that case a perpetual rent or feu duty of £. 1 per annum was reserved.

Appendix, No. 18. THE APPENDIX, No. 18, contains the particulars of cases in which monies have been paid as acknowledgments of the title of the Crown to Foreshore in Scotland, viz., one a License to Captain Macdonald to erect a Pier, on Shore Ground, *ex adverso* of the Lands of Waternish, Isle of Skye; and the other to the Town Council of Oban, for permission during one year to take gravel and stone, not exceeding 100 tons, from the Foreshore at Oban, for the improvement of the streets of the Burgh of Oban.

Appendix, No. 19. THE APPENDIX, No. 19, contains the particulars of Feu Duties in the Parish of St. Ola, Orkney, sold during the past year; the purchase-money for which, at the rate of 21 years' purchase of the average amount of the duties paid for the seven years preceding the sale, amounted to £. 296. 15. 6.

Appendix, No. 20. THE APPENDIX, No. 20, contains the particulars of 12 Leases of Crown Salmon Fishings in Scotland, granted during the past year; the annual rents reserved by these Leases amount to £. 196. 10.

IRELAND.

Appendix, No. 21. THE APPENDIX, No. 21, contains the particulars of 11 conveyances which have been granted during the past year of Foreshore Land, and of a conveyance of a reversionary interest of the Crown in part of the Lands of Coolcor, in the King's County, containing about 132A. 1R. 31P., statute measure, which were granted by Letters Patent under the Great Seal of Ireland, bearing date the 3d day of February, in the sixth year of the reign of Her late Majesty Queen Elizabeth, to John Wackley and his heirs male.

These sales have been made by private contract, and the total purchase money received amounts to £. 758. 5. 9.

Appendix, No. 22. THE APPENDIX, No. 22, contains a Schedule of Quit and other Unimprovable Rents payable to the Crown, amounting together to £. 132. 14. 3., which have been sold during the past year.

The total purchase-money received amounts to £. 3,807. 1. 6.

Appendix, No. 23. THE APPENDIX, No. 23, contains the particulars of a Lease which has been granted to the Lords of the Admiralty of a piece of land belonging to the Crown at Fort Hill, Kinsale, for the purposes of a Coast Guard Station, and of two Leases of small pieces of ground, extending to about one acre in each case, being parts of the Curragh of Kildare.

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THE APPENDIX, No. 24, contains an account showing the charge and discharge and state of the collection of the Land Revenues of the Crown in Ireland, for the year ended 31st March last. Appendix, No. 24.

THE APPENDIX, No. 25, contains a general abstract of Quit, &c., Rents and Leasehold Rents, for the same period. Appendix, No. 25.

ISLE OF MAN.

THE APPENDIX, No. 26, contains the particulars of six Leases which have been granted of Mines and Quarries in the Isle of Man. The Rents and Royalties reserved in these Leases amount to not less than £. 20 for the first year of their respective terms, and their minimum amount during subsequent years is £. 38 per annum. Appendix, No. 26.

THE APPENDIX, No. 27, contains the particulars of a conveyance of a small piece of land facing the Sea Beach at Ramsey, in the Isle of Man, the purchase-money being £. 105. Appendix, No. 27.

FEE FARM RENTS.

ENGLAND AND WALES.

THE APPENDIX, No. 28, contains the particulars of the Sales of Fee Farm and other unimprovable Rents of the Crown, payable as issuing out of Lands and Tenements in England and Wales. Appendix, No. 28.

The Rents amount altogether to £. 92. 19. 1., reduced by allowances for Land Tax to £. 79. 15. 2. per annum. The purchase-monies amount to £. 2,392. 15. 1.

THE APPENDIX, No. 29, contains the particulars of various rents which have been absolutely discharged from Her Majesty's Rental of Fee Farm and other unimprovable Rents in England, between 1st April 1862 and 31st March 1863, together with the arrear which has been remitted in each case, and which was outstanding at 10th October 1861. Appendix, No. 29.

In explanation of the circumstances under which the discharges and remissions have been made, it is necessary to state that by the first section of the Act 9 Geo. 3, c. 16, the Crown was precluded from suing for any rents which had not been answered to the Crown within 60 years, unless such rents had been in charge, or stood in Super, or were parcel of some Honor, Manor, or other hereditaments of which the Rents had been answered, or which had been in charge, or stood in Super of Record within 60 years.

By the Act 24 & 25 Vict. c. 62, it is provided that the Crown shall not sue for rents which have not been received by the Crown within 60 years, by reason only that such Rents have been in charge, or have stood in Super of Record, or have been parcel of any Honor, Manor, or other hereditaments in charge, or in Super of Record, within 60 years, and the result is to make 60 years an absolute bar to the Crown's title to recover any Rent which has been in arrear for that period, except in the case of an outstanding Lease, comprising the Rent sought to be recovered, in which case, by section 4 of the last-mentioned Act, the 60 years does not begin to run till the expiration of the Lease.

The annual rents so discharged amount to £.36. 12. 11½., and the arrears thereon which have been remitted to £.2,854. 15. 9¾., and the course that has been adopted has been sanctioned by the Lords of Her Majesty's Treasury, by a Warrant dated 18th July 1862.

In addition to these rents, many others have been discharged from the Crown rental, of which the larger proportion had, upon the accession of his late Majesty King George the Third, been long in arrear, and were then placed in Super.

These Rents have never since been collected, nor have they been brought forward from year to year as part of the Land Revenue of the Crown, but have remained in charge upon the rental, with the observation against the majority of "In arrears from 10th October 1760."

They have thus been practically abandoned, and recognised as irrecoverable, and their discharge has been sanctioned by the Lords of Her Majesty's Treasury; but as they comprise nearly 2,000 separate rents, I do not consider it necessary to append a detailed Schedule of them to this Report.

WALES.

Appendix, No. 30.

THE APPENDIX, No. 30, contains the particulars of 25 Leases which have been granted of premises in Wales.

Of these, 12 are Leases of Mines or Quarries; the Rents and Royalties reserved in which amount to not less than £. 253 per annum, and will ultimately increase to a minimum sum of £.618 per annum.

Four of these Leases are of right of Sporting over Land, containing altogether 6,724 A. 2 R. 10 P., the rents reserved amounting to £.92 per annum.

The remaining nine Leases are of Foreshore and other Lands and Premises (exclusive of the Minerals within them), comprising altogether 410 A. 3 R. 36 P.,. let at rents amounting to the sum of £. 27. 4.

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THE APPENDIX, No. 31, contains the particulars of 101 sales by private contract during the past year of the Crown's interest in and over Waste Land, Encroachments thereupon, and Foreshore Property, containing altogether about 615 A. 3 R. 4½ P. The sums realised by these sales amount altogether to £. 2,950. 6. 1. Appendix, No. 31.

Irrespective of the small acknowledgments received for some of the encroachments, the annual revenue derived from the properties previously to their sale amounted to the sum of £. 18. 8.

BY a Resolution of the Committee of the House of Commons appointed to inquire into the management of this Department, the following Schedules were required to be inserted in each Annual Report; viz.:

1st. Of Rents put in charge with the General Receivers of the Land Revenue in respect of Property acquired for Her Majesty by Purchase, Lease, Exchange, or otherwise.

2d. Of the Rents discharged from the rentals of the several Receivers in respect of Property sold, exchanged, or otherwise disposed of.

3d. Of all Monies due to Her Majesty in respect of Rents in charge with the several Receivers of Land Revenue under Leases, or Agreements for Leases, and which shall have been owing for a greater period than a year, showing the term during which each arrear shall have been accruing, and the measures (if any) in progress for the recovery of the same.

4th. Of all Monies remitted, on Her Majesty's behalf, in respect of any Rents in charge with the same Receivers, specifying whether any previous remission has taken place in respect of the same Rent, and the circumstances and the authority under which remitted.

5th. Of all defalcations that shall have taken place in respect of Monies due and owing to Her Majesty, specifying the circumstances under which such defalcation shall have taken place, and the means (if any) available, and the measures (if any) taken for the recovery of the Monies.

Of these Schedules, there is occasion, for the purposes of this Report, to introduce the second, third, and fourth only. Appendix, No. 32 (A.) (B.) (C.)

ACCOUNTS.

Appendix A A.

THE APPENDIX A A. contains an Account of the Monies derived from the Hereditary Possessions of the Crown, under the management of the Commissioners of Woods, Forests and Land Revenues, received within the year ended 31st March 1863, and of the application of all such Monies, including payments into the Exchequer, of the surplus income arising from the Possessions and Land Revenues of the Crown during the same period.

The Account for the preceding year, ended on the 31st March 1862, has been audited by the Commissioners for auditing the Public Accounts, and the Monthly Accounts for the succeeding year have been rendered to those Commissioners for the period up to and including the month of January last.

JAMES K. HOWARD. (L. S.)

Office of Woods, &c.,
29 June 1863.

APPENDIX.

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NEW FOREST.

Appendix, N° 1.

SCHEDULE of CONVEYANCES of the Crown's Interest in and over small Pieces of Land, part of the Waste of the *Royal Forest* and *Wood Lands*, unfitted for the growth of Timber, and which are wholly, or in part, surrounded by, intermixed with, or contiguous to, other Lands not the Property of the Crown, made pursuant to the Act 10 Geo. 4, c. 50.

DATE of CONVEYANCE.	NAME OF PURCHASER.	DESCRIPTION OF PREMISES.	PURCHASE-MONEY. £. s. d.
		NEW FOREST:	
1862:			
September 19	William Peers - William Freeman -	- - The Crown's Interest in Three several Pieces or Parcels of Land (part of the Waste of the New Forest), situate at Sheep Wash, Norley, in the Parish of Boldre, in the County of Southampton, containing by admeasurement 2 R. 7 P., or thereabouts, (reserving to Her Majesty all Mines and Minerals within, upon, or under the said Pieces of Land) -	16 – –
„ - „	John White - -	- - The Crown's Interest in a Piece or Parcel of Land (part of the Waste of the New Forest), situate at Burley, in the County of Southampton, containing by admeasurement 17 Perches, or thereabouts, (reserving to Her Majesty all Mines and Minerals within, upon, or under the said Piece of Land)	4 5 –
November 8	Jonathan Hargreaves	- - The Crown's Interest in Three several Pieces or Parcels of Land (part of the Waste of the New Forest), situate in the Parish of Lyndhurst, in the County of Southampton, containing by admeasurement 1 R. 18 P., or thereabouts, (reserving to Her Majesty all Mines and Minerals within, upon, or under the said Pieces of Land) - - - - -	15 – –
December 13	Charles Webb - -	- - The Crown's Interest in a Piece or Parcel of Land (part of the Waste of the New Forest), situate at Emery Down, in the Parish of Lyndhurst, in the County of Southampton, containing by admeasurement 12 Perches, or thereabouts, (reserving to Her Majesty all Mines and Minerals within, upon, or under the said Piece of Land) - - - - -	3 – –
1863:			
January 13	John Morant - -	- - The Crown's Interest in several Pieces or Parcels of Land (being encroachments from the Waste of the New Forest), in the County of Southampton, situate in Whitley Ridge Walk, containing by admeasurement 5 A. 1 R. 22 P., or thereabouts, (reserving to Her Majesty all Mines and Minerals within, upon, or under the said Pieces of Land), and excepting out of the Grant the entire Bed of the Stream, on the East side, of the Two Pieces of Land known as the Island - - - - - - - - - - - -	53 18 6
		DELAMERE:	
1862:			
May - 5	John Johnson - -	- - All the Estate, Right, and Interest of Her Majesty in and to all that Allotment, containing 16 Perches, situate in the Township of Oakmere, in the Parish of Delamere, in the County of Chester, set out as a Watering Place, No. 184, on Plan 3, attached to the Delamere Disafforestation Award -	2 10 –
		EPPING:	
„ - 8	Richard Skelton -	- - The Crown's Interest in a Piece or Parcel of Land, situate in Woodford Walk, in the Forest of Epping, containing 2 R. 19 P., or thereabouts - - - - - -	4 15 –
November 7	Thomas Trapp -	- - The Crown's Interest in a Piece or Parcel of Land, situate in Waltham Walk, in the Forest of Epping, containing 1 R. 18 P., or thereabouts - - - - - -	2 2 –
„ 13	W. J. Bates - -	- - The Crown's Interest in a Piece or Parcel of Land, situate in Waltham Walk, in the Forest of Epping, containing 1 R. 3 P., or thereabouts - - - - - -	1 15 –

New Forest—*continued.* - - - - - - - - - -

Appendix, N° 2.—SCHEDULE of Leases of Messuages, Tenements, Lands, and Hereditaments in Royal March 1863, both days inclusive, showing the Dates of the Leases; the Premises comprised therein; the Names of employed to survey the same; the Rents reserved; the Fines paid; the Insurances to be made against Fire; and of such parts of the Premises as have been before in Lease, by the last preceding Surveys, or other Accounts; and

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
1862:	New Forest:			£. s. d.
Nov. 8	All that Cottage, Turf House, and 2 A. 3 R. 7 P. of Land, situate in the Parish of Bramshaw, in the County of Hants, part of the Manor of Lyndhurst - - - - -	John Andrews - -	- - 31 years from 25th March 1862	8 - -
	Bere:			
May 23	The right of Shooting upon all that Inclosure of Woodland, called "Bull's Lodge Wood," containing 85 A. 2 R. 26 P. - - - -	- - William Barnaby Casher - - -	- - 7 years from 1st Feb. 1862 -	5 - -
June 5	The right of Shooting over all that Inclosure of Land, called "East or Creech Inclosure," containing 458 A. 3 R. 26 P. - - - -	William Henry Poulett	- ditto - -	55 - -
	Delamere:			
July 8	All that Messuage and Outbuildings and Cottages now being erected on Land known as Hondslough Farm, situate in the Parish of Delamere, together with the Farms, containing 248 A. 1 R. 36 P. - - - -	Robert Archer - -	- - 21 years from 5th April 1860. -	20 - - for first year, 185 - - for second year, 371 10 - for third year, and every subsequent year of the term - -
Oct. 22	All that Cottage known as Whitfield Lodge, with Garden and all those Three Pieces of Land, containing together 2 A. 2 R. 4 P., or thereabouts - - - - - -	Simeon Leather - -	- - Tenant from year to year from 5th April 1862 -	10 - -
Nov. 11	All that Piece or Parcel of Land called Eddisbury Allotment, containing 20 acres, or thereabouts -	William Dean - -	- - From the 5th April 1862 to the 2d Feb. 1875 -	10 - - for first year, 20 - - for second year, and 40 - - for third year, and every subsequent year of the term - -
Dec. 30	All those Three Farms called Longridge Farm, Abbey Farm, and Blakeford Farm, containing together 873 A. 3 R. 15 P., or thereabouts, with the several Buildings standing thereon - - - -	Simeon Leather - -	- - 21½ years from 5th April 1862 to 10th Oct. 1883 -	193 10 - for first year, and 1,247 11 - for the remainder of the term

- - - - - - - - - - - New Forest—*continued.*

Forests and Woodlands, belonging to the Crown, granted between the 1st day of April 1862 and the 31st day of the Lessees; the Terms granted; the Annual Value of the Premises, as estimated or returned by the Surveyor upon what other considerations such Leases respectively have been granted; and showing, also, the Annual Value the Rents reserved and Fines paid for the preceding Leases.

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.				£. s. d.	£. s. d.	
8 - -	- -	- Lessee to insure Premises in sum equal to 3-4th part of value -	- - Lessee to keep Premises in repair -	- - Heretofore held as a Copyhold in the Manor of Lyndhurst.		
5 - -	- -	- -	- - Lessee to kill and keep down the Rabbits - - -	5 - -	5 - -	
55 - -	- -	- -	- ditto - - -	55 - -	55 - -	
20 - - for the first year of the term to 5th April 1861, 185 - - for the second year to 5th April 1862, and 371 10 - per annum for the residue of the term, with interest on the sums to be expended by the Crown on Buildings and Fencing - - -	- -	- Lessee to insure Premises in sum equal to 3-4th part of value -	- - Lessee to pay interest at 5*l.* per cent. per annum on outlay on Cottages, and 6*l.* per cent. per annum on all Monies exceeding altogether 500*l.*, to be expended on new Buildings; also 5*l.* per cent. per annum on sum spent on internal Fencing; to keep Premises in repair.			
10 - -	- -	- Tenant to insure the Premises in 3-4th parts of the value - -	- - Tenant to keep Premises in repair -	- - Heretofore occupied by the Foreman of Delamere.		
10 - - for first year, 20 - - for second year, and 40 - - for third year, and every subsequent year of the term.	—	—	—			
193 10 - for first year, and 1,247 11 - for the remainder of the term - -	- -	- Lessee to insure the Premises in 3-4th parts of the value - -	- - Lessee to pay interest at rate of 6*l.* per cent. per annum on all sums expended in erecting Farm-house and Offices, and 5*l.* per cent. per annum on sums expended in erecting Bailiff's House and Farm Buildings; also 4*l.* per cent. per annum on sum expended in erecting Labourers' Cottages, and 5*l.* per cent. per annum on sum expended on Draining and internal Fencing, and to keep the Premises in repair.			

WOOLMER.

Appendix, N° 3.

A SCHEDULE of EXCHANGES made of Parts of the Estate of the Crown for Parts of the Estates of Individuals, between the 31st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES of Exchanges.	Persons with whom the Exchanges have been made.	CROWN PROPERTY.	PRIVATE PROPERTY.	SUMS Paid in Equalization of Exchange.	SUMS Received in Equalization of Exchange.
1863:					£. s. d.
Feb. 21	Her Majesty's Principal Secretary of State for the War Department -	- - All those several Allotments of Land, containing together 781 A. 3 R. 14 P., or thereabouts - -	- - All that Piece or Parcel of Land, with the Battery House, situate in King's Road, in the Town of Brighton, with the site of the late Battery - -	- -	1,000 - -

DEAN FOREST.

Appendix, N° 4.

SCHEDULE of CONVEYANCES of the Crown's Interest in and over small Pieces of LAND, part of the Waste of the Forest of *Dean*, unfitted for the Growth of Timber, and which are wholly or in part surrounded by, intermixed with, or contiguous to other Lands not the Property of the Crown, made pursuant to the Act 10 Geo. 4, c. 50.

Note.—In each of the undermentioned cases the Crown's right to all Mines and Minerals within, upon, or under the Lands sold is reserved in the Conveyance.

DATE of CONVEYANCE.	NAME OF PURCHASER.	DESCRIPTION OF PREMISES.	PURCHASE-MONEY.
1862:			£. s. d.
April - 8	Thomas Dufty -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Yorkley, in Parkend or York Walk, containing by admeasurement 3 Perches - - - -	4 10 -
„ - „	Elisha Smith -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Coleford Meend, in Worcester Walk, containing by admeasurement 19 Perches - - - -	28 10 -
„ - „	Hannah Hale - -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Nailbridge, in Ruardean Walk, containing by admeasurement 1 Perch - - - - -	1 10 -
„ - 17	Thomas Adams -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Oldcroft, in Blakeney Walk, containing by admeasurement 8 Perches - - - - -	12 - -

DEAN FOREST——Appendix, N° 4.—SCHEDULE of Conveyances, &c.—*continued.*

DATE of CONVEYANCE.	NAME OF PURCHASER.	DESCRIPTION OF PREMISES.	PURCHASE-MONEY.
1862:			£. s. d.
April - 17	Thomas Price - -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Yorkley, in Parkend or York Walk, containing by admeasurement 8 Perches - - - - -	12 - -
May - „	Thomas White -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Coleford Meend, in Worcester Walk, containing by admeasurement 6 Perches - - -	9 -
„ - 21	Daniel Jenkins -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Breams Eaves, in Parkend or York Walk, containing by admeasurement 17 Perches - -	25 10 -
„ - „	Shadrach Jenkins -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Breams Eaves, in Parkend or York Walk, containing by admeasurement 7 Perches - - -	10 10 -
„ - „	Samuel Phipps -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Yorkley, in Parkend or York Walk, containing by admeasurement 30 Perches - - - - -	45 - -
Sept. - 29	Charles Mellen	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Pope's Hill, in Little Dean Walk, containing by admeasurement 5 Perches - - - - -	7 10 -
„ - „	Richard Bethell -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Brain's Green, in Blakeney Walk, containing by admeasurement 20 Perches - - - - -	30 - -
„ - „	Thomas Willetts -	- - The Crown's Interest in and over Three Pieces or Parcels of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Viney Hill, in Blakeney Walk, containing together by admeasurement 16 Perches -	24 - -
„ - „	James Mathias -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Old Furnace Bottom, in Blakeney Walk, containing by admeasurement 7½ Perches - -	11 5 -
„ - „	Thomas Turley -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Gibraltar Hill, in Blakeney Walk, containing by admeasurement 7 Perches - - - - -	10 10 -
„ - „	Richard Watts White	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Brain's Green, in Blakeney Walk, containing by admeasurement 6 Perches - - - - -	9 - -
„ - „	James Johnson -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Clearwell Meend, in Parkend or York Walk, containing by admeasurement 2 Perches - -	3 - -

DEAN FOREST.—Appendix, N° 4.—SCHEDULE of Conveyances, &c.—*continued.*

DATE of CONVEYANCE.	NAME OF PURCHASER.	DESCRIPTION OF PREMISES.	PURCHASE MONEY.
1862:			£. s. d.
Sept. - 29	Thomas Morgan -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Yorkley, in Parkend or York Walk, containing by admeasurement 10 Perches - - - - -	15 - -
„ - „	James Powell - -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Loiter Pin, in Blakeney Walk, containing by admeasurement 3 Perches - - - - -	4 10 -
„ - „	Philip Jordan -	- - The Crown's Interest in and over a Piece or Parcel of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate at Nailbridge, in Ruardean Walk, containing by admeasurement 1 Perch - - - - -	1 10 -
„ - „	Joseph Scudamore -	- - The Crown's Interest in and over Six Pieces or Parcels of Land, part of the Waste of the Forest of Dean, in the County of Gloucester, situate in Ruardean and Littledean Walks, containing by admeasurement 1 A. 3 R. 15 P. - -	510 10 -

Appendix, N° 5.

A SCHEDULE of PURCHASES made on behalf of Her Majesty, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES of PURCHASE.	FROM WHOM PURCHASED.	PREMISES PURCHASED.	PURCHASE MONEY.
1862:			£. s. d.
Sept. - 29	Joseph Scudamore - -	- - A Piece or Parcel of Land, situate in Little Dean Walk, in the Forest of Dean, in the County of Gloucester, containing by admeasurement 1 A. 3 R. 15 P. -	442 10 -
Oct. - 14	Robert Williams and Anne, his wife - -	- - A Piece or Parcel of Land, situate in Ruardean Walk, in the Forest of Dean, in the County of Gloucester, containing by admeasurement 1 R. 25 P. - -	65 - -

Appendix, N° 6.

A SCHEDULE of Exchanges made of Parts of the Estate of the Crown for Parts of the Estates of Individuals, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES of Exchanges.	Persons with whom the Exchanges have been made.	CROWN PROPERTY.	PRIVATE PROPERTY.	SUMS Paid in Equalization of Exchange.	SUMS Received in Equalization of Exchange.
				£. s. d.	£. s. d.
1862:					
Aug. - 13	Joseph Scudamore -	- - Eight Pieces or Parcels of Land, part of the open Waste of the Forest of Dean, in the County of Gloucester, containing together by admeasurement 3 A. 1 R. 30 P. -	- - Two Pieces or Parcels of Land, situate in Littledean Walk, in Dean Forest and County of Gloucester, containing together 3 A. 3 R. 32 P. - - -	71 10 -	—
Sept. - 20	Joseph Bennett -	- - A Piece or Parcel of Land, part of the open Waste of the Forest of Dean, in the County of Gloucester, containing by admeasurement 3 R. 12 P.	- - A Piece or Parcel of Land, situate at Blaize Bailey, in Littledean Walk, in the Forest of Dean, in the County of Gloucester, containing by admeasurement 3 roods - - -	- Nil -	- Nil.

Appendix, N° 7.

A SCHEDULE of Free Grants in Perpetuity, between the 1st day of April 1862, and the 31st day of March 1863, both days inclusive, of Parts of the Possessions of the Crown.

DATE of GRANT.	GRANTEES.	PREMISES.
1862:		
November - 10	The Minister and Churchwardens of the Ecclesiastical District of Christchurch, in Dean Forest -	- - A Piece of Land, situate at Newnham Lane End, in Worcester Walk, in the Forest of Dean, containing 2 Roods, as a site for an additional School and Teacher's Residence for the District of Christchurch.

DEAN FOREST—*continued.*

Appendix, N° 8.—A SCHEDULE of LEASES of MESSUAGES, TENEMENTS, LANDS and HEREDITAMENTS in *Dean* Forest, belonging to the Crown, granted between the 1st day of April, 1862 and the 31st day of March 1863, both days inclusive; showing, the Dates of the Leases; the Premises comprised therein; the Names of the Lessees; the Terms granted; the Annual Value of the Premises, as estimated or returned by the Surveyor employed to survey the same; the Rents reserved; the Fines paid; the Insurances to be made against Fire; and upon what other considerations such Leases respectively have been granted; and showing also, the Annual Value of such parts of the Premises as have been before in Lease, by the last preceding Surveys, or other Accounts; and the Rents reserved and Fines paid for the preceding Leases.

DATE of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	ON NEW LEASES: Estimated Annual Value.	RENTS reserved in New Leases.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	ON PRECEDING LEASES: Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
1862:				£. s. d.	£. s. d.						
Dec. - 16	License to use the Waters of two Ponds in Littledean Walk, in Dean Forest, for supplying Water to the Cinderford Iron Works -	Henry Crawshay	- - 31 years from 24th June 1861	2 - -	2 - -	- -	- -	- - -	- - - Not before in Lease.		
March 23	Agreement for letting a Cottage or Tenement and Premises at Howbeach Valley, in Blakeney Walk, in Dean Forest - - -	James Birt -	- - Tenant from year to year -	- 10 -	- 10 -	- -	- -	- - -	- - - Ditto.		

DEAN FOREST—*continued.*

Appendix, N° 9.

A SCHEDULE of LEASES of LAND, &c., part of the Waste of the Forest of *Dean*, in the County of *Gloucester*, granted under the Act 1 & 2 Vict. c. 43, for the better working of certain Gales.

DATE OF LEASE.	NAME OF LESSEE.	DESCRIPTION OF PREMISES.	TERM GRANTED.	ANNUAL RENT.
				£. s. d.
1862: May - 22	The Ebbw Vale Company - - -	- - A Piece or Parcel of Land, situate in Drybrook Valley, in Parkend or York Walk, containing 2 R. 5 P., for the better working of the Bromley Hill Colliery -	- - 31 years from 24 June 1861 - -	1 - -
September 20	Lucy Loxley and William Haydon Loxley	- - Several Pieces or Parcels of Land, situate in Worcester Walk, containing together 1 R. 30 P., for the better working of the Thatch or Independent Colliery - - -	- ditto -	1 10 -
November 22	Messrs. Goold, Heyworth & Price -	- - Several Pieces or Parcels of Land, situate in Littledean Walk, containing together 1 R. 38½ P., for the better working of the Crump Meadow Colliery - - - -	- - 31 years from 25 Dec. 1861 - -	4 - -
„ -	Ditto - ditto - -	- - Several Pieces or Parcels of Land, situate in Littledean Walk, containing together 1 A. 0 R. 33 P., for the better Working of the Bilson Colliery - - - - -	- ditto -	6 - -
1863: January - 21	Richard White - -	- - A Piece or Parcel of Land, situate in Ruardean Walk, containing 1 A. 3 R. 36 P., for the better Working of the New Bridge Engine Colliery - - - - -	- - 31 years from 24 June 1862 - -	1 - -

DEAN FOREST—*continued.*

Appendix, N° 10.

A SCHEDULE of LEASES of STONE QUARRIES in *Dean* Forest, in the County of *Gloucester*, granted pursuant to the Acts 1 & 2 Vict. c. 43, and 24 & 25 Vict. c. 40.

DATE of LEASE.	NAME OF LESSEE.	DESCRIPTION OF PREMISES.	TERM GRANTED.	ANNUAL RENT.
				£. s. d.
1862: April - 16	William Davis - -	- - All that Quarry, No. 415, situate at Bradley Hill, in Blakeney Walk, extending in length 30 Yards, the same being part and parcel of the open Lands of Her Majesty's Forest of Dean - - - - - -	- - 21 years from 29 Sept. 1860 - -	1 10 –
September - 29	James Playstead -	- - All that Quarry, No. 421, situate at Blakeney Hill, in Blakeney Walk, extending in length 20 Yards, the same being part and parcel of the open Lands of Her Majesty's Forest of Dean - - - - - -	- - 21 years from 29 Sept. 1861 - -	1 – –
„ - „	John Bennett and William Biddington -	- - All that Quarry, No. 422, situate near the Slade in Blakeney Walk extending in average length 30 Yards, the same being part and parcel of the open Lands of Her Majesty's Forest of Dean - - - - -	- ditto -	1 10 –
„ - „	Henry Sanders - -	- - All that Quarry, No. 423, situate at Viney Hill, in Blakeney Walk, extending in length 40 Yards, the same being part and parcel of the open Lands of Her Majesty's Forest of Dean - - - - - -	- ditto -	2 – –
1863: March - 11	James Nash - -	- - All that Quarry, No. 431, situate near the Perseverance and Findall Iron Mine Work, in Blakeney Walk, extending in length 40 Yards, the same being part and parcel of the open Lands of Her Majesty's Forest of Dean - - - - - -	- ditto -	4 – –

DEAN FOREST—*continued.*

Appendix, N° 11.

A SCHEDULE of LICENSES to dig and get CLAY or SAND off Land, part of the Open Waste of the Forest of *Dean*, in the County of *Gloucester*, granted under the Provisions of the Act 1 & 2 Vict. c. 43.

DATE of LICENSE.	TO WHOM GRANTED.	DESCRIPTION.	TERM GRANTED.	ANNUAL RENT.
1862:				£. s. d.
April - 17	John Hughes Warman	- - License to dig and get Clay from within Findall Mine Level Colliery in Dean Forest	- - 21 years from 25 Dec. 1861 - -	2 – – and 1-12th of the price or value of raw clay, and 1-15th of the price or value of manufactured produce.
Sept. - 29	John Davis - -	- - License to dig Clay from two pieces of open Waste Land on Little Dean Hill, in Little Dean Walk, containing together by admeasurement 2 A. 0 R. 21 P. - - -	- - 21 years from 25 Mar. 1862 - -	3 – – and 1-12th of the price or value of raw clay, and 1-15th of the price or value of manufactured produce.

Appendix, N° 12.

A SCHEDULE of LICENSES to form ROADS or TRAMWAYS over the Wastes of the Forest of *Dean*, granted under the Rules and Regulations attached to the Award of the *Dean* Forest Mining Commissioners, pursuant to the Acts 1 & 2 Vict. c. 43, and 24 & 25 Vict. c. 40.

DATE of LICENSES.	TO WHOM GRANTED.	DESCRIPTION.	FEE.
1862:			£. s. d.
May - 30	Cornelius Brain -	- - A Road or Tramway, 15 feet broad, for use in connexion with the Trafalgar Colliery - - - -	2 2 –

Appendix, N° 13.

A SCHEDULE of all GALES of COAL and IRON MINES in the Forest of *Dean* and Hundred of *St. Briavel's*, granted in the Year ended 31st December 1862, under the Authority of the Act 1 & 2 Vict. c. 43.

TO WHOM GRANTED.	DATE of GRANT.	PERIOD from which certain Rent Commences.	DESCRIPTION of GALE.	CERTAIN RENT.	TONNAGE.	NAME of WORK.
	1862:			£. s. d.		
Robert Mushet - -	January 6	Christmas 1863 -	Colliery -	10 – –	2 *d.* per Ton	Oakwood.

Appendix, N° 14.—A SCHEDULE of AGREEMENTS for the Payment of RENTS and ROYALTIES in respect of COLLIERIES in *Dean* Forest, in the County of *Gloucester*, regranted in the Year ended 31st March 1863.

DATE.	PARTIES.	NAME OF WORK.	TERM GRANTED.	DEAD RENT. £. s. d.	ROYALTY.
1862:					
Sept. - 23	Peter Plumley	Cinderford Bridge Colliery	21 years from 24 June 1862	10 – –	2 *d.* per ton.
„ - 19	George Phipps and Thomas Morgan	Phipps Pillowell Colliery	ditto	5 – –	2 *d.* „
„ - 22	Henry Harris and James Harris	Old Strip-and-at-it Colliery	ditto	5 – –	2 *d.* „
„ - „	The same	Worrall Hill and Old Engine Colliery	ditto	10 – –	2 *d.* „
„ - „	The same	Young Collier's Level Colliery	ditto	5 – –	2 *d.* „
„ - 23	William Haydon Loxley and Lucy his wife	Thatch or Independent Colliery	ditto	15 – –	2 *d.* „
„ - „	Ellen Whitehouse	Speedwell Colliery	ditto	10 – –	2 *d.* „
„ - „	James Morse	Uncertainty Colliery	ditto	5 – –	2 *d.* „
„ - „	Joel Maurice and John Bullen Shepherd	Standfast and Royal Engine Colliery	ditto	10 – –	2 *d.* „
„ - „	John Blanch, Thomas Blanch, and Francis Bower	Hopewell Engine Colliery	ditto	12 – –	2 *d.* „
„ - „	The same	Mapleford Engine and Miles Level Colliery	ditto	12 – –	3 *d.* „
„ - „	Mary Nelmes, John Davis, Mary Elley, John Elley, Richard Elley, William Yorke and Sophia his Wife, James Wintle and Jane his Wife, Thomas Jenkins and Anne his Wife, Richard Ball and Fanny his Wife, and Thomas Kilby and Elizabeth his Wife	Cross Knave Colliery	ditto	5 – –	2 *d.* „
Oct. - „	John Hughes Warman	Bailey Hill Level Colliery	ditto	10 – –	2 *d.* „
„ - „	John Hughes Warman and Anthony Holbrow	Independent or Grove Engine Colliery	ditto	5 – –	2 *d.* „
Sept. - „	Jane Trotter	Coal Pit Hill Colliery	ditto	5 – –	2 *d.* „
Nov. - 1	Richard Thompson	Farmer's Folly Colliery	ditto	5 – –	2 *d.* „
Sept. - 23	Alexander Clunes Sheriff	Royal Colliery	ditto	100 – –	3 *d.* „
Nov. - 18	Rev. Thomas Prothero, Charles Prothero, Rev. George Prothero, and Sir Thomas Phillips	Venus and Jupiter Colliery	ditto	60 – –	2 *d.* „
„ - „	Richard Preest, Samuel Morgan, and William James	Knockley Tump Level Colliery	ditto	5 – –	2 *d.* „
„ - 21	John Trotter Thomas	Arles Level Colliery	ditto	5 – –	2 *d.* „
„ - „	The same	Gentlemen Colliers' Colliery	ditto	5 – –	2 *d.* „
„ - „	The same	Prosper Gosty Knoll Colliery	ditto	5 – –	2 *d.* „
Dec. - 23	John Hughes Warman, James George Bathoe Lawrell, and Elizabeth Buckland	Findall Mine Level Colliery	ditto	10 – –	2 *d.* „
Sept. - „	Charles George Henry St. Patrick and John Jones	New Road Level Colliery	ditto	5 – –	2 *d.* „
1863:					
Jan. - 13	Abraham Darby, Henry Dickinson, William Tothill, Thomas Brown, Joseph Robinson (The Ebbw Vale Company)	Midsummer Level Colliery	ditto	5 – –	2 *d.* „
„ - 28	Richard White and Charles Edward Ward	Redding's Level Colliery	ditto	2 – –	2 *d.* „
„ - 17	John Hughes Warman, Anthony Holbrow, David Davies and Margaret his Wife, Elizabeth Henrietta Jane Davies, and William Henry Davies	Catch Can Colliery	ditto	8 – –	2 *d.* „
„ - 28	George Skipp, George William Skipp, Thomas Frank Skipp, Crawshay Bailey, Thomas Gratrex, Philip Williams, and Thomas Nicholson	Howe Mill Colliery	ditto	20 – –	3 *d.* „
Feb. - 9	David Davies and Mary his Wife, Elizabeth Henrietta Jane Davies, William Henry Davies	Pillowell Level Colliery	ditto	10 – –	2 *d.* „
„ - „	The same	Work or Hang Colliery	ditto	5 – –	2 *d.* „
Mar. - 2	Francis Hamp Adams and Cornelius Brain	Nelson Colliery	ditto	40 – –	2 *d.* „
„ - 25	John Harper and Joseph Moore	Four Brothers' Colliery	ditto	5 – –	2 *d.* „

Appendix, N° 15.

FOREST OF DEAN AND HUNDRED OF ST. BRIAVELS.

Alteration of Rents and Royalties of Iron Mines.

To all whom it may concern:

Take notice, that, in pursuance of the power given to me by the Acts of the 1 & 2 Vict. c. 43, and the 24 & 25 Vict. c. 40, I, the undersigned James Kenneth Howard, one of the Commissioners of Her Majesty's Woods, Forests, and Land Revenues, and the Gaveller of the Forest of Dean, in the County of Gloucester, have elected, and do hereby elect, that the several Galeage or dead or certain Rents, and also the several Royalties or Tonnage Duties now payable to Her Majesty, Her Heirs and Successors, under the award of the Dean Forest Mining Commissioners, of the 20th day of July 1841, for or in respect of the several under-mentioned Gales of Iron or Iron Mines or Works, shall cease and determine from the 25th day of December 1862.

And take notice also, that upon such cesser I shall proceed to fix the amount of the new Galeage Rents, Royalties, or Tonnage Duties, to be paid for the 21 years then next ensuing, according to the provisions of the said Acts.

List of Iron Mines or Works above mentioned or referred to.

1. Howbeach Level Iron Mine Work.
2. Perseverance and Findall Iron Mine Work, comprising a moiety of Perseverance, Cooper's Level, Old Arles, As-you-like-it, and Hatton's Level Gales; and also Findall Upper and Findall Lower Gales.
3. New China Level Iron Mine Work.
4. New Dun Pit Iron Mine Work (comprising New Dun Pit, New Yew Tree Mine Pit, Scar Pit, John Pit, and Maple Pit Gales).
5. Buckshraft Iron Mine Work (comprising the Buckshraft Trow Ditch Mine Level, Limekiln Level, Ruspidge Water Pit, Drybrook Mine Level, Brinchcombe Level, Cinderford Iron Mine Level, and share of Perseverance, Cooper's Level, Old Arles, As-you-like-it, and Hatton's Level Gales).
6. Tingle's Level Iron Mine Work.
7. Limekiln Pool Level Iron Mine Work.
8. Crow's Nest Iron Mine Work (including also application near Scowle's Barn).
9. Box Bush Pit Iron Mine Work.
10. Oak Pit Iron Mine Work.
11. Old Bow Pit Iron Mine Work.
12. Old Ham Pit Iron Mine Work.
13. Oakwood Mill Iron Mine Work Levels.
14. Park Hill Iron Mine Work (including also the Dark Hole Level Gale).
15. China Engine Iron Mine Work (comprising China Engine, Dun Pit Mine Level, Tufton Mine Pit, Swim-in, and Dark Hill Mine Level Gales).
16. Speedwell New Bridge Iron Mine Work.
17. St. Annal's Pit Iron Mine Work.
18. Westbury Brook Iron Mine Work (including also the Beach Pit and Wigpole).
19. Old Sling Pit Iron Mine Work.

Given under my hand, this 15th day of September 1862.

James K. Howard.

Witness,

William Hall, Messenger,
Office of Woods.

SCOTLAND.

Appendix, N° 16.—A SCHEDULE of LEASES granted on behalf of Her Majesty of the under-mentioned PROPERTY in *Scotland*, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATE OF LEASE.	LESSEE.	PROPERTY GRANTED IN LEASE.	ANNUAL RENT.	TERM.
		COUNTY OF ARGYLE:	£. s. d.	
1862:				
June 2 and 16 -	Robert Eglinton, Esq. -	- - A space of the Foreshore or Alveus of the Firth of Clyde, below the line of high-water mark, lying *ex adverso* of a part of the property leased by the said Robert Eglinton from John Campbell Wyndham, Esq, of Dunoon, situated in the West Bay of Dunoon, in the County of Argyle -	1 – –	- - 21 years from Whitsunday 1862.
Dec. 11 and 18 -	James Macdonald, Esq. -	- - A space of the Foreshore or Alveus of the Kyles of Bute, below the line of high-water mark, lying *ex adverso* of the property held by the said James Macdonald -	1 – –	- - 19 years from Martinmas 1862.
		Note.—This space of Foreshore was leased to Mr. Adam Black, M.P., on the 17th January 1861 (*vide* Appendix, No. 19, to the 39th Report). Mr. J. Macdonald having since purchased from Mr. Black the property lying *ex adverso* of this Piece of Foreshore, a Lease of such Foreshore has, on his application, and with the consent of the former Lessee, been granted to him.		
1863:				
March 23 and 28	Joseph Greig, Esq. -	- - A space of the Foreshore or Alveus of the Firth of Clyde, below the line of high-water mark, extending to 246 feet in length or thereby, lying *ex adverso* of the property named Chapel Hall, Innellan, held by the said Joseph Greig in feu of John Henry Campbell, Esq., of Dunoon - -	1 – –	- - 21 years from Whitsunday 1862.
		COUNTY OF FIFE:		
Feb. 13 and 25 -	Peter Hay Paterson, Esq., Curator-at-Law of David Balfour Hay -	- - Those portions of the Foreshore of the Island of Mugdrum, and Bank surrounding the same, in the River Tay, extending to 67 acres, or thereby, in so far as covered with reeds, salt grass, or other vegetation - - - - - - - - - - - - - - - - - -	5 – –	- - 31 years from Whitsunday 1862.
		£.	8 – –	

Appendix, N° 17.—A SCHEDULE of SALES effected on behalf of Her Majesty of the under-mentioned PROPERTY in *Scotland*, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES OF CONVEYANCES.	PURCHASERS.	DESCRIPTION OF PROPERTY SOLD.	ANNUAL FEU DUTY.	PURCHASE-MONEY.
			£. s. d.	£. s. d.
1861: June - 1	Sir James Colquhoun, Bart.	*County of Dumbarton.*—The Right, Title, and Interest of Her Majesty in the Shore-ground forming the Sites below high-water mark, extending to 1 R. 39 P., of four Piers at Garelock, in the Firth of Clyde	- - - -	142 - -
1862: June - 3	The Right Hon. the Earl of Eglinton and Winton -	*County of Ayr.*—A space of Shore Ground below high-water mark, extending to 5 A. 2 R. 19 P., at Garnock Water, in the Parish of Kilwinning	- - - -	6 - -
„ - 24	Colonel John Douglas -	*County of Argyle.*—The Site, below high-water mark, extending to 7 Perches, of a Pier at Lochgoil, *ex adverso* of the Lands of Dettermay, in the Parish of Lochgoilhead, held by the said Colonel Douglas	Annual rent of 1 - - from Whitsunday 1862.	- Nil.
Aug. - 30	Anstruther Union Harbour Commissioners - -	*County of Fife.*—A space of Shore Ground, below high-water mark, at Anstruther Union Harbour, extending to 19 Acres	Permission to quarry stones, at an annual rent of 10 - -	152 - -
1863: Jan. - 14	Sir James Matheson, Bart., M. P. - - - -	*County of Ross and Cromarty.*—The Right, Title, and Interest of Her Majesty in a portion of Foreshore of the Sea, forming the Bay or Harbour of Stornaway, in the Island of Lewis - -	- - - -	400 - -
Feb. - 13	David Balfour Hay, Esq. -	*County of Fife.*——A space of the Foreshore of the River Tay, surrounding the Island of Mugdrum, extending to 82 A. 2 R., or thereby, and another space of the said Foreshore, at Newburgh, extending to 2 A. 1 R. 20 P., or thereby	- - - -	293 16 -
			£.	993 16 -

Appendix, N° 18.—A SCHEDULE of CASES in which MONIES have been paid, as acknowledgments of the Title of the Crown to the under-mentioned Property in *Scotland*, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATE of PAYMENT.	NAMES.	DESCRIPTION OF PROPERTY.	Consideration Money.
			£. *s.* *d.*
1862: August - - 25	Captain Macdonald - - -	- - License to erect a Pier on a space of Shore Ground, *ex adverso* of the Lands of Waternish, Isle of Skye, in the County of Inverness, belonging to the said Captain Macdonald - - - - - - - - - -	1 – –
1863: February - - 20	John Stuart M'Caig, on behalf of the Town Council of Oban -	- - Permission during one year to take Gravel and Stones, not exceeding 100 tons, from the Foreshore at Oban, in the County of Argyle, for the improvement of the Streets of the Burgh of Oban - - - - -	1 – –
		£.	2 – –

Appendix, N° 19.—A SCHEDULE of a SALE of FEU, &c., DUTIES in *Scotland*, which has been made on behalf of Her Majesty, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATE of CONVEYANCE.	PURCHASER.	LANDS, &c., LIABLE TO PAYMENT OF THE DUTIES SOLD.	PARISH.	COUNTY.	Number of Years' Purchase.	Consideration Money.
						£. *s* *d.*
1862: October - 14	James Baikie -	COUNTY OF ORKNEY: - - The Lands of Butquoy, Cleatt, Meall, and Grympsetter, in the Parish of St. Ola; the Duties payable from these Lands consisting of the following items, viz.:— Butter - - 1¾ barrels 6 merks. Malt - - 12 meils 18 merks. Flesh - - 2 meils. Poultry - - No. 6½. Money Scots - 8*s.* 5½*d.* Ditto - - 13*s.* 4*d.*, augmentation of the Rental subsequent to the year 1861. The average value whereof, for the Seven Years preceding the Sale, amounted to 14 *l.* 2*s.* 7⅝*d.* sterling, when converted according to the Fiars prices of the County of Orkney.	St. Ola - -	Orkney -	21	296 15 6

Appendix, N° 20.—A SCHEDULE of LEASES of CROWN SALMON FISHINGS in *Scotland*, granted on behalf of Her Majesty, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES OF LEASES.	LESSEES.	LANDS OPPOSITE TO WHICH THE FISHINGS ARE SITUATE.	COUNTY.	RENT. £. s. d.	TERM GRANTED.
1862:					
April - 16	George Traill - - -	The Lands of Castlehill and Murkle, and others, belonging to the said George Traill -	Caithness	40 – –	- - 5 years from Martinmas 1861.
„ - „	- - The Hon. C. Macdonald Moreton - - - - -	The Lands of Cove, and others, belonging to the said C. Macdonald Moreton - -	Kincardine -	9 – –	- - ditto.
„ - „	- - ditto - - - - -	The Lands of Largie, and others, belonging to the said C. Macdonald Moreton - -	- ditto -	3 – –	- - ditto.
„ - „	- - Dr. Milne's Trustees and Dr. Keith - - - - -	The Lands of Muchalls, and others, belonging to the said Trustees and Dr. Keith - -	- ditto -	45 – –	- - 8 years from Martinmas 1858.
„ - „	John Graham Campbell -	The Lands of Lochhead, and others, belonging to the said John Graham Campbell -	Argyle - -	2 – –	- - 5 years from Martinmas 1861.
„ - 24	Peter Duguid - - -	The Lands of Cammackmore, and others, belonging to the said Peter Duguid - -	Kincardine -	25 – –	- - ditto.
„ - „	Colin Mackenzie - - -	The Lands of Shandwick, and others, belonging to Miss Christina Cockburn Ross - -	Ross - -	5 – –	- - ditto.
June - 12	- - Trustees of the late William Stewart - - - - -	The Lands of Hilton, and others, belonging to the said Trustees of W. Stewart - -	- ditto -	3 – –	- - ditto.
July - 11	C. L. Cumming Bruce - -	The Lands of Roseisle, and others, belonging to the said C. L. C. Bruce - - -	Elgin - -	37 10 –	- - 8 years from Martinmas 1858.
„ - 24	- - Vice-Admiral George Ferguson - - - - -	The Lands of Blackhouse, Buckenhaven, and others, belonging to the said G. Ferguson -	Aberdeen -	12 – –	- - 5 years from Martinmas 1861.
1863:					
January 24	A. Dingwall Fordyce - -	The Lands of Rosehearty, and others, belonging to the said A. D. Fordyce - - -	- ditto -	5 – –	- - 4 years from Martinmas 1862.
March - 11	Thomas Anderson - -	- - The Lands of Greystonelees, and others, belonging to the said T. Anderson, and the Lands of Fairneyside, belonging to Lord Brownlow - - - - - - - - -	Berwick -	10 – –	- - ditto.
			£.	196 10 –	

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IRELAND.

Appendix, N° 21.—A SCHEDULE of Sales effected by Private Contract on behalf of Her Majesty of the under-mentioned Property in *Ireland*, and the Conveyances of which have been granted between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATES of CONVEYANCES.	PURCHASERS.	DESCRIPTION OF PROPERTY SOLD.	PURCHASE-MONEY. £. s. d.
		COUNTY OF ANTRIM.	
1862: October - 29	Hugh Donaghy - - -	- - A Piece of the Foreshore of Glenarm Bay, in the Barony of Lower Glenarm, to be appropriated as the Site of a Pier or Jetty - - -

		COUNTY OF KERRY:	
1862: July - - 25	John Francis FitzGerald and Thomas Anthony Stoughton -	- - Several Pieces of the Foreshore of the River Inny, in the Barony of Iveragh, containing about 84 acres, statute measure -	48 14 –
		KING'S COUNTY:	
October - 2	Edward Hornidge - - -	- - The Reversionary Interest of the Crown in a Piece of Land, part of the Lands of Coolcor, in the Barony of Warrenstown, and containing about 132 A. 1 R. 31 P., statute measure, granted by Letters Patent under the Great Seal of Ireland, bearing date the Third day of February, in the Sixth Year of the reign of Her late Majesty Queen Elizabeth to John Wackley, and the Heirs Male of his body - - - - - - - - -	277 – –
		COUNTY OF WATERFORD:	
1863: February - 26	William Malcomson - -	- - A Piece of the Foreshore of the Estuary or Back Strand of Tramore, in the Barony of Middlethird, containing about 196 acres, statute measure, and reclaimed under the powers of the Tramore Embankment Acts of 1852 and 1858 -	24 17 –
		COUNTY OF WEXFORD:	
1862: June - - 28	William Radley - - - Standish Motte - - -	- - All the Foreshore Land of Tacumshin Lake, in the Barony of Forth, and within the Embankment executed under the powers of the Tacumshin Embankment Acts of 1854 and 1859, and containing about 1,144 A. 0 R. 28 P., statute measure -	100 – –
1863: January - 19	The Lord Templemore - -	- - A Piece of Foreshore of the River Barrow, in the Barony of Shelbourne, containing about 14 acres, statute measure -	33 – 3
		Total Purchase Money - - - £.	758 5 9

IRELAND—*continued.*

Appendix, N° 22.

A SCHEDULE of PERPETUAL and UNIMPROVABLE RENTS payable to the Crown in *Ireland*, which have been Sold by the Commissioners of Her Majesty's Woods, &c. between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

Numbers of Conveyances	DATES of CONVEYANCES.	NAMES OF PURCHASERS.	AMOUNT of YEARLY RENTS SOLD.	COUNTIES.	PURCHASE-MONEY.
	1862:		£. s. d.		£. s. d.
1,182	May - 8	Catherine Giles - - - -	5 17 8¼	Limerick - -	169 15 –
1,183	June - 4	Sir Augustus Warren, Bart. -	– 6 7¾	Cork - - -	10 15 –
1,184	„ - 12	The Judges of the Landed Estates Court in Ireland - - -	– 17 8¼	ditto - - -	27 8 –
1,185	„ - „	Henry Thomas King Nason -	– 17 7½	ditto - - -	27 5 –
1,186	„ - 14	The Judges of the Landed Estates Court in Ireland - - -	9 13 4½	ditto - - -	274 6 –
1,187	July - 12	- - ditto - - - - -	3 6 1½	Clare - - -	94 1 –
1,188	„ - „	- - ditto - - - - -	8 5 1	Tipperary - -	239 10 6
1,189	„ - 24	- - ditto - - - - -	12 4 11½	Limerick - -	351 8 –
1,190	„ - „	- - ditto - - - - -	5 18 3¾	Meath - -	168 10 –
1,191	„ - „	Thomas Richard Frederick Cooke French - - - - -	4 13 –	Westmeath - -	133 – –
1,192	August - 7	The Judges of the Landed Estates Court in Ireland - - -	– 13 10¼	Clare - - -	21 12 6
1,193	„ - „	- - ditto - - - - -	16 12 6	Limerick - -	471 16 –
1,194	September 24	William O'Brien Adams, M.D. -	3 19 7¼	Westmeath - -	113 13 –
1,195	„ - 27	John Finlay - - - -	1 19 9¾	Galway - -	57 4 –
1,196	„ - „	Nathaniel Hone - - - -	4 8 4	King's County -	125 2 –
1,197	„ - „	David Mahony - - - -	– – 11	Cork - - -	2 2 6
1,198	December 2	George William Grogan - -	4 – –¼	Queen's County -	113 11 –
1,199	„ - 4	The Judges of the Landed Estates Court in Ireland - - -	3 18 6¾	Limerick - -	112 17 –
1,200	„ - 12	- - ditto - - - - -	– 5 2¾	Sligo - - -	8 13 –
	1863:				
1,201	January 14	- - ditto - - - - -	2 5 11¼	Roscommon and Mayo - -	67 4 –
1,202	February 19	- - ditto - - - - -	6 2 1½	Longford and Monaghan - -	175 5 –
1,203	„ - „	- - ditto - - - - -	5 1 11¾	Mayo - - -	151 18 –
1,204	„ - „	- - ditto - - - - -	2 17 2¾	Roscommon -	83 13 –
1,205	„ - „	- - ditto - - - - -	1 11 11¼	Galway - -	46 4 –
1,206	„ - 27	Paul Ward - - - - -	– – 9	Mayo - - -	1 18 –
1,207	March - 14	The Judges of the Landed Estates Court in Ireland - - -	2 1 1	Cork - - -	58 19 –
1,208	„ - „	- - ditto - - - - -	2 13 10¼	Galway and Mayo	79 – –
1,209	„ - 19	- - ditto - - - - -	1 4 9	Sligo - - -	36 15 –
1,210	„ - „	The Right Hon. Edward Lucas -	8 12 6¾	Monaghan - -	251 9 –
1,211	„ - 21	William Sullivan and Francis Sullivan - - - - -	4 10 10½	Meath - -	128 14 –
1,212	„ - 24	William Denis Tottenham - -	2 8 10	Kilkenny - -	69 16 –
1,213	„ - „	The Judges of the Landed Estates Court - - - - -	3 10 1	Fermanagh - -	99 11 –
1,214	„ - „	- - ditto - - - - -	1 12 11¾	Roscommon -	34 6 –
		TOTAL Yearly Rents Sold - - - £.	132 14 3	TOTAL Purchase Money - £.	3,807 1 6

IRELAND—*continued.*

Appendix, N° 23.—A SCHEDULE containing the Particulars of LEASES granted on behalf of Her Majesty of the undermentioned Property in *Ireland*, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DATE of LEASE.	LESSEE.	PROPERTY GRANTED ON LEASE.	TERM.	ANNUAL RENT.
		COUNTY OF CORK:		£. s. d.
1862: August - 7	- - The Lords Commissioners of the Admiralty - - - - -	- - A Piece of Ground to be appropriated to the purposes of a Coast Guard Station, at Fort Hill, Kinsale, and containing about 3 A. 3 R. 16 P. statute measure - - - - -	- - 99 years from 25th March 1862 -	20 - -
		COUNTY OF KILDARE:		
October - 16	- - The Rev. John Fraser Mathews, the Rev. Robinson Scott, Samuel M'Comas, and Alexander Hall - - - - -	- - A Piece of Ground, being part of the Curragh of Kildare, in the Barony of Ophaley, and containing about one acre, statute measure - - - - - - - - - -	- - 31 years from 25th March 1862, determinable by the Crown at any time during the first 21 years of the term on giving six months' notice - - -	1 - -
1863: March - 20	- - William Taylor, Secretary to the Great Southern and Western Railway Company of Ireland -	- - A Piece of Ground, being part of the Curragh of Kildare, in the Barony of Ophaley, and containing about 1 A. 0 R. 24 P., statute measure - - - - - - - -	- - One year from 29th September 1862, and so on from year to year, until the Company shall be required to surrender it - - -	- 1 -

Q

IRELAND—*continued.*

Appendix, N° 24.

GENERAL ABSTRACT of QUIT, &c. LEASEHOLD and other RENTS in *Ireland*, for the Year ended Commencement and

NAMES of COLLECTORS.	COUNTY or COLLECTION.	DESCRIPTION of RENTS.	CHARGE.					
			Arrears 31 March 1862.		Rental for the Year.	Arrears Transferred.	Acquittance Fees.	
			Solvent.	Insolvent.				
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Harman Tarrant	Athlone	Quit, &c.	3,176 8 7⅛	2,208 14 1⅞	4,995 6 11	- -	130 8 10	
W. R. Hickey	Bandon	Quit, &c.	2,667 17 2½	13,767 3 5⅛	3,803 3 2⅛	- -	64 10 1	
		Leasehold	43 14 8¼	- -	109 10 4½	- -	- -	
J. Hill	Belfast	Quit, &c.	260 5 10¾	529 15 10⅞	524 5 -	- -	8 11 -	
John Stodhard	Birr	Quit, &c.	2,713 15 9⅜	1,914 5 10½	4,659 14 4⅛	- -	88 12 3	
John Thornburn	Carlow	Quit, &c.	3,452 3 9⅞	7,036 10 9	4,174 4 2⅞	89 4 -⅞	60 17 9	
		Leasehold	1 - 3	- -	172 11 -	- -	- -	
R. Fawcett	Coleraine	Quit, &c.	107 13 4	313 16 8¼	164 4 9¾	- -	3 18 -	
James Davidson	Cork	Quit, &c.	1,617 14 -⅝	475 13 9¾	1,806 16 11⅝	- -	42 9 6	
Charles Dudgeon	Drogheda	Quit, &c.	4,025 7 5	5,011 4 11	5,788 16 7¾	- -	107 14 11	
Edgar Eldred	Dublin	Quit, &c.	1,210 8 6⅞	3,231 8 2⅛	701 4 5¼	- -	15 17 6	
		Leasehold	- -	- -	10 6 -	- -	- -	
		Rent-charges	- -	- -	159 14 2¼	- -	- -	
William Ritson	Galway	Quit, &c.	2,867 5 4⅛	4,508 18 6⅝	3,263 12 7¾	- -	158 9 7	
R. Laffère	Limerick	Quit, &c.	3,866 19 9⅞	4,717 6 6⅛	5,137 7 7½	- -	123 10 5	
A. G. Geoghegan	Londonderry	Quit, &c.	388 15 9¾	458 14 4⅝	720 1 7¼	- -	7 1 9	
John Terry	Newry	Quit, &c.	904 18 3¾	2,886 16 6⅞	1,678 8 9⅜	- -	31 15 8	
William Soloman	Sligo	Quit, &c.	1,646 8 8⅛	2,926 2 2⅞	2,320 4 4¾	- -	60 5 6	
Henry Rundle	Waterford	Quit, &c.	2,329 7 -⅛	7,853 15 -⅜	2,104 19 -⅜	- -	42 17 -	
		Leasehold	1 5 6	- -	2 11 -	- -	- -	
Andrew Wilson	Wexford	Quit, &c.	2,001 17 6⅛	902 13 -⅛	4,015 15 6⅝	1,526 4 1⅜	69 18 10	
		Leasehold	- -	- -	60 - -	- -	- -	
		£.	33,283 7 7¼	58,743 - -⅛	46,272 18 9⅛	1,615 8 2¼	1,016 18 7	
			£. 92,026 7 7⅜					

IRELAND—*continued.*

Appendix, N° 24.

31st March 1863, showing the Amount of Revenue received within the Year, with the Arrears due at the Close thereof.

		DISCHARGE.						
Income Tax on Per-Centage allowed to Collectors.	Totals.	Receipts within the Year.	Rents Sold and Discharged.	Arrears on Rents Sold and Discharged.	Arrears Transferred.	Standing Arrears Discharged.	Arrears 31 March 1863.	
							Solvent.	Insolvent.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3 14 11	10,414 13 5	5,027 18 11½	18 3 1⅞	- -	- -	- -	3,145 11 5	2,222 19 10⅝
3 - -	20,305 13 10¾	3,935 - 7¾	- 7 7	- -	- -	- -	2,524 16 11⅝	13,845 8 8⅜
- -	153 5 -¾	95 10 4½	- -	- -	- -	- -	57 14 8¼	—
- 7 10	1,323 5 7⅝	529 12 8¾	- -	- -	- -	- -	260 5 10¾	533 7 -⅛
3 10 3	9,379 18 6	4,712 11 7¾	4 15 7⅜	- -	- -	148 4 5	2,736 - 1⅞	1,778 6 8
3 4 4	14,816 4 11⅛	4,148 11 8½	17 4 11⅜	5 9 8¾	- -	- -	3,529 15 8⅞	7,115 2 10⅛
- -	173 11 3	172 1 -	- -	- -	- -	- -	1 10 3	—
- 2 5	589 15 3	165 9 10¼	- -	- -	- -	- -	108 11 9½	315 13 7¼
1 6 3	3,944 - 7	1,779 9 8¼	31 9 10⅜	8 9 2⅛	- -	- -	1,646 11 2½	478 - 7¾
4 8 11	14,937 12 9¾	5,968 8 6⅛	8 3 9	- -	- -	- -	3,917 11 11⅛	5,043 8 7
- 12 6	5,159 11 2¼	683 10 11	- -	- -	166 14 5¼	- -	1,086 2 1¾	3,223 3 8¼
- -	10 6 -	10 6 -	—	—	—	—	—	—
- -	159 14 2¼	159 14 2¼	—	—	—	—	—	—
2 12 9	10,800 18 10½	3,547 19 11¼	17 11 10¼	- 9 -⅝	- -	- -	2,706 - 1½	4,528 17 10⅞
3 18 1	13,849 2 5½	5,236 18 8⅛	72 16 2⅝	259 7 4⅝	- -	- -	3,778 4 4⅜	4,501 15 9⅜
- 10 7	1,575 4 1⅝	729 11 1¾	2 - 5	- -	- -	- -	381 1 8½	462 10 10⅜
1 4 11	5,503 4 3¼	1,684 9 8	11 1 1½	- -	- -	- -	904 - 8⅛	2,903 12 9⅝
1 13 11	6,954 14 8¾	2,309 4 1	4 6 9½	- -	- -	- -	1,696 14 9⅝	2,944 9 ⅝
1 10 6	12,332 8 6⅞	2,065 2 5¾	10 18 10⅝	- -	1,448 13 9	163 11 8¾	2,048 18 -⅜	6,595 3 8⅜
- -	3 16 6	2 11 -	- -	- -	- -	- -	1 5 6	—
3 - -	8,519 9 -¼	4,004 16 10½	2 16 6⅝	- -	- -	- -	2,456 6 11¼	2,055 8 7⅞
- -	60 - -	35 - -	25 - -	—	—	—	—	—
34 18 2	140,966 11 3¾	47,004 - 1	226 16 9⅛	273 15 4⅛	1,615 8 2½	311 16 1¾	32,987 4 4⅞	58,547 10 4⅝

£. 91,534 14 9½

Certified 23 April 1863.

(signed) *Edward L'Estrange,*
Senior Clerk.

Appendix, N° 25 - - - - - - - - -

Dr. GENERAL ABSTRACT of Quit, &c., Rents, and - - - - - - -

COLLECTORS.

	£. s. d.	£. s. d.	£. s. d.
To Cash due on the 31st March 1862		- - -	692 13 $8\frac{5}{8}$
Arrears claimed on Insolvent List, and outstanding on the 31st March 1862		- - -	58,743 - $-\frac{1}{8}$
Solvent Arrears of Quit, &c. Rents, outstanding on the 31st March 1862		- - -	33,237 7 2
Ditto returned on List, exceeding Claim on Account Current		- - -	- 2 $1\frac{1}{4}$
Arrears overclaimed by former Collectors		- - -	573 11 $4\frac{1}{2}$
One Year's charge of Quit, &c. Rents, due 25th March 1863		45,720 18 11	
Add,—			
Rent short charged on Rental		- 9 $2\frac{3}{4}$	
One Year's new Charge of Crown Rents (Fairs at Kilkenny, County Kilkenny). Order, 9th May 1862		2 2 -	
One Year's new Charge of Crown Rents (Additional Fairs at Tubbercurry, County Sligo). Order, dated 16th February 1863		1 1 $6\frac{1}{2}$	
		45,724 11 $8\frac{1}{4}$	
Deduct,—	£. s. d.		
Remaining Gale of Rents purchased from Michaelmas 1861; Nos. of Conveyances 1,159 to 1,176, both inclusive	33 15 $5\frac{5}{8}$		
One Year's Rents purchased from Michaelmas 1861; Nos. of Conveyances 1,177 to 1,181, both inclusive	58 17 $10\frac{3}{4}$		
One Year's Rents purchased from Easter 1862; Nos. of Conveyances 1,182 to 1,197, both inclusive	79 15 6		
One Gale of Rents purchased from Michaelmas 1862; Nos. of Conveyances 1,198 to 1,214, both inclusive	26 4 $4\frac{3}{4}$		
Rent of Fairs at Kilkenny, County Kilkenny, discharged. Order, dated 9th May 1862	1 16 -		
Rents overcharged on Lands, County Clare, discharged. Order, dated 14th March 1863	1 7 6		
		201 16 $9\frac{1}{8}$	
			45,522 14 $11\frac{1}{8}$
Arrear to 25th March 1862, on Rent short charged on Rental		- - -	- 4 $7\frac{3}{8}$
Arrear to 25th March 1862 on Rent of Fairs at Tubbercurry, County Sligo		- - -	33 7 $9\frac{1}{2}$
Fees on Acquittances		- - -	1,016 18 7
Income Tax on Per-centage allowed to Collectors		- - -	34 18 2
Arrears of Leasehold Rents outstanding on the 31st March 1862		- - -	46 - $5\frac{1}{4}$
One Year's Charge of ditto		322 17 $10\frac{1}{2}$	
Add,—			
Remaining Gale of new Charge for Parcel of the Curragh of Kildare, let to Sub-Inspector of Constabulary. Order, 5th October 1861		- 10 -	
Remaining Gale of new Charge for Parcel of the Crown Lands of Charles Fort, or Fort Hill, County Cork. Order dated 13th June 1861		- 10 6	
One Year's new Charge of ditto for Parcels of said Lands let to the Lords of the Admiralty. Order dated 12th August 1862		20 - -	
One Year's new Charge of ditto for Parcel of the Curragh of Kildare aforesaid, let to Trustees for Methodist Society. Order dated 17th October 1862		1 - -	
		344 18 $4\frac{1}{2}$	
Deduct,—Remaining Gale, Minimum Royalty on License to search for Gold in a District of Land in the County Wicklow, discharged. Order, 7th September 1861		25 - -	
			319 18 $4\frac{1}{2}$
Royalty reserved on a License to search for Gold in certain Lands in the County of Wicklow, for One Year, ended 5th January 1863. Order, dated 20th February 1862		- - -	10 - -
One Year's Charge of Rentcharges, due 1st November 1862		- - -	159 14 $2\frac{1}{4}$
		£.	140,390 11 $5\frac{1}{2}$

Appendix, N° 25.

Leasehold Rents, for Year ending 31st March 1863. *Cr.*

CONTRA.

	£.	s.	d.	£.	s.	d.
By Cash remitted				44,328	18	–
Cash due				660	16	$2\frac{3}{8}$
Per-Centage allowed to Collectors				939	6	$1\frac{3}{4}$
Incidental Expenses				75	19	$7\frac{1}{2}$
Property Tax allowed on Quit, &c. Rents				1,675	6	$7\frac{1}{2}$
Ditto - - - Leasehold Rents				2	3	7
Ditto - - - Rentcharges				5	18	10
Arrears to Easter 1862 on Rents purchased from Michaelmas 1861				29	8	$11\frac{3}{8}$
Arrears overclaimed by former Collectors, discharged. Order 8th November 1862				573	11	$4\frac{1}{2}$
Solvent Arrears of Quit, &c. Rents, outstanding on the 31st March 1863, viz.—						
Due at Michaelmas 1862				10,458	4	5
Half Year's Rents due 25th March 1863	22,562	2	$3\frac{7}{8}$			
Deduct, received up to the 31st March 1863	93	12	$9\frac{1}{4}$			
				22,468	9	$6\frac{5}{8}$
						32,926 13 $11\frac{5}{8}$
Standing Arrears claimed on Insolvent List, discharged. Order dated 25th March 1863				311	16	$1\frac{3}{4}$
Arrears claimed on Insolvent List, and due at Easter 1862, on Rents overcharged on Lands, County Clare, discharged. Order dated 14th March 1863				244	6	$4\frac{3}{4}$
						556 2 $6\frac{1}{2}$
Insolvent Arrears of Quit, &c. Rents, outstanding on the 31st March 1862				58,743	–	$-\frac{1}{8}$
Deduct,—						
Discharged, as above	556	2	$6\frac{1}{2}$			
Receipt on ditto, included in Cash remitted	11	12	$11\frac{3}{4}$			
				567	15	$6\frac{1}{2}$
				58,175	4	$5\frac{7}{8}$
Add, One Year's Rent of ditto to the 25th March 1863			375 11 $1\frac{1}{2}$			
Deduct, Discharged as aforesaid	1	7	6			
Deduct, transferred to Solvent List	1	17	$8\frac{3}{4}$			
			3 5 $2\frac{3}{4}$			
				372	5	$10\frac{3}{4}$
						58,547 10 $4\frac{5}{8}$
One Year's Tithe Rentcharge to 1st May 1862, due to Incumbent out of the Crown Lands of James Fort or Old Fort, in Ringrone Parish, County Cork, 3 *l.* 3 *s.* 4 *d.*, less 4 *s.* Poor-rate, and 2 *s.* 4 *d.* Income Tax. Order 30th May 1857						2 17 –
One Year's ditto, to 1st November 1862, due to Incumbent out of the Crown Lands of Charles Fort, or Forthill, in Rincurran Parish, same County, 3 *l.* 17 *s.* $8\frac{1}{2}$ *d.*, less 5 *s.* Poor-rate, and 2 *s.* 10 *d.* Income Tax. Order 20th August 1855						3 9 $10\frac{1}{2}$
Poor-rates allowed on Leasehold Rents						1 17 11
Arrears of Leasehold Rents outstanding on the 31st March 1863						60 10 $5\frac{1}{4}$
						140,390 11 $5\frac{1}{2}$

Certified 23 April 1863.

(signed) *Edward L'Estrange*, Senior Clerk.

ISLE OF MAN. - - - - - - - -

Appendix, N° 26. - - - - - - - - -

A SCHEDULE of Leases of Messuages, Tenements, Lands and Hereditaments in the *Isle of Man*, belonging showing,—The Dates of the Leases; the Premises comprised therein; the Names of the Lessees; the Terms granted; Rents reserved; the Fines paid; the Insurances to be made against Fire; and upon what other Considerations as have been before in Lease by the last preceding Surveys, or other Accounts; and the Rents reserved and

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
1862:				
April 29	The Slate and other Stone within, under or upon a tract of Land, containing about 184 Acres, situate in the Parish of Marown - -	- - Obadiah Ashe, Jas. Ashe, Henry Lobb, and William Roberts -	- - 21 years from 10th October 1861	Uncertain -
May 27	The Limestone within, under or upon the Farm and Lands called Port St. Mary, situate in the Parish of Rushen, also within the Foreshore adjoining the said Farm - -	- - Walter Grindlay Petrie - - -	- - 21 years from 5th April 1859 -	- ditto - -
July 12	The Slate and other Stone within, under or upon a Tract of Land, containing about 270 Acres, situate on Greeba Mountain, in the Parish of German - - - - -	- - Obadiah Ashe, and James Ashe - -	- - 20½ years from 5th April 1862 -	- ditto - -
Sept. 24	The Sandstone within, under or upon a Tract of Land, containing about 586 Acres, situate near to Peel, in the Parish of German - - -	Robert Rollo - -	- - 21 years from 10th October 1861	- ditto - -
Dec. 30	The Slate and other Stone within, under or upon a Tract of Land, containing about 109 Acres, situate at Glen Auldin, in the Parish of Lezayre - - - - -	- - John Crellin Goldsmith, and Pierce Jones	- - 21 years from 5th April 1862, determinable by the lessees at the end of any year of the term on giving six months' notice	- ditto - -
1863:				
Mar. 28	The Metals and Metallic Ores within, under or upon a Tract of Land, containing about 400 Acres (comprising the Dhoon Mine) situate in the Parish of Maughold - -	Edmund Burke - -	- - 21 years from 10th October 1862, determinable by the lessee at the end of any year of the term on giving six months' notice	- ditto - -

ISLE OF MAN.

Appendix, N° 26.

to the Crown, granted between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive: the Annual Value of the Premises, as estimated or returned by the Surveyor employed to survey the same; the such Leases respectively have been granted; and showing, also, the Annual Value of such Parts of the Premises Fines paid for the preceding Leases.

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.						
1 – – and a Royalty of 1-15th part in value of all the Slate and other Stone raised and gotten, not being less than 2 *l.* per annum - - -	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1-20th part in value of all Limestone raised and gotten - - -	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1-15th part in value of all the Slate and other Stone raised and gotten, not being less than 5 *l.* per annum after the first half-year - - -	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1-15th part in value of all Sandstone raised and gotten, not being less than 2 *l.* during the first year, and 5 *l.* per annum during the remainder of the term.	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1-12th part in value of all the Slate and other Stone raised and gotten, not being less than 5 *l.* per annum - - -	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1-12th part in value of all the Mineral Substances raised and gotten, not being less than 5 *l.* for the first year, and 15 *l.* per annum during the remainder of the term	- -	- -	- - - -	- -	Not before in Lease.	

Appendix, N° 27.—A SCHEDULE of all MANORS, BUILDINGS, LANDS and other HEREDITAMENTS, belonging to the Crown, in *England*, which have been sold by Private Contract, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive, under the Authority of the Acts 10 Geo. IV. c. 50, 2 Will. IV. c. 1, and 14 & 15 Vict. c. 42; showing the Dates of the Conveyances thereof respectively; the Property comprised therein; the Names of the Purchasers; the Terms unexpired of the subsisting Leases at the time of Sale; and the Purchase-Money paid for the Property; and also showing, according to the Survey and Valuation under which the last Lease was granted, the Annual Value of such part thereof; and the Rents reserved and the Fines paid for the last or subsisting Leases thereof.

DATE of CONTRACT.	PREMISES SOLD.	NAME of PURCHASER.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
1863:	ISLE OF MAN:			£. s. d.			
Jan. - 16	The Crown's interest in a Piece of Waste Land, containing about 529 square yards, adjoining the Sea Shore, and situate at Ramsey, in the Parish of Kirk Maughold - - - - - -	Daniel Joughin - -	- -	105 - -	- - Never in Lease.		

Appendix, N° 28.—A SCHEDULE of FEE-FARM and other UNIMPROVABLE RENTS payable to The Crown in *England* and *Wales*, which have been Sold by the Commissioners of Her Majesty's Woods, &c. between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

Numbers of Conveyances.	Dates of Conveyances.	NAMES OF PURCHASERS.	COUNTIES.	PREMISES AND NUMBERS ON RENTAL.	YEARLY RENTS.	PURCHASE-MONIES.
	1862:				£. s. d.	£. s. d.
839	April - 3	Sir Thomas Gage Saunders Sebright, Bart. -	Norfolk - -	No. 53, The Manor of Roundham, otherwise Roudham -	1 - -	30 - -
840	„ - 23	John Nanney - - - - - - -	Merioneth - -	No. 50, Parish of Tal-y-llyn, Hundred of Estimaner - - - "Dol-y-fadog" -	- 1 6	4 10 -
				No. 51 - ditto - - - - "Tal-y-llwyn" -	- 1 6	
841	May - 7	Robert Cann Lippincott - - - -	Gloucester - -	No. 21, The Manor of Auste, *alias* Hammond Hoe, with other Lands - - - - - - - -	- 3 4	5 - -
842	„ - 13	William Agar - - - - - - -	Lincoln - -	Part of Lands in Little Bytham, in the Wapentake of	- - 10	1 8 2
				No. 23, Beltisloe - - - - - - -	- - 1¼	
843	„ - 21	Sir Walter Palk Carew, Bart. - - -	Devon - -	No. 34, The Manor of Ugborough, and divers other Lands and Tenements - - - - - - -	1 16 3	54 7 6
844	„ - „	The Trustees under the Will of the late Right Hon. Sir William Molesworth, Bart. -	Cornwall - -	No. 5, The Manor or Barton of Rooke, with divers other Lands and Tenements - - - - -	- 10 -	15 - -
845	June - 2	John Shapland Stock - - - - -	Monmouth - -	No. 6, A Messuage, &c., and a moiety of a Messuage, &c., in the Parish of Cwmcarvay, otherwise Cwmcarvan - - - - - - - -	- 1 8	2 10 -
846	July - 24	David Wheeler - - - - - - -	Bedford - -	No. 288, The Vicarage of Pulloxhill - - - - -	- 1 -	1 10 -

847	„	23	The Rev. Henry Burton, as acting Trustee under the Will of the late Sir Robert Williams Vaughan	Merioneth	No. 280, Hundred of Penllyn, "Tyn-y-fron"	–	1	2	
					No. 284 - ditto - "Cefn-y-fedw"	–	–	5	
					No. 286 - ditto - "Llwyn Ithel"	–	–	5	
					No. 289 - ditto - "Caer dderwen"	–	1	6	8 5 –
					No. 291 - ditto - "Glan-yr-Afon"	–	–	5	
					No. 294 - ditto - "Tydyn Dyfi"	–	–	7	
					No. 302 - ditto - "Hen Caer"	–	1	–	
848	„	„	Frederick Swannick	Merioneth	No. 13, Township of Dyffrydan, Hundred of Talybont - "Tyddyn Evan"	–	1	–	3 – –
					No. 17 - - ditto - - "Dyffrydan"	–	1	–	
849	Aug.	8	Spencer Bulkeley Wynn Lord Newborough	Anglesea	No. 21, Trefithin Hamlet	1	14	11	
				Carnarvon	No. 6, Bodvean Mill	–	6	8	
					No. 60, Township of Ffrith Lloyd	4	2	–	
					No. 61 - ditto - Penaghan	5	16	8	
					No. 67 - ditto - Bodean	13	8	8	
					No. 69 - ditto - Treffcoyd	6	8	4	
					No. 79 - ditto - Newgull, &c.	3	–	4	
					No. 81[a] - ditto - Towyn (part of)	2	18	9	1,383 1 11
					No. 82 - ditto - Tindoweth, &c.	3	10	8	
					No. 83[c] - ditto - Pentrarvyneth	1	9	5	
					No. 106, Site of Monastry at Bardsey	–	12	$3\frac{3}{4}$	
				Denbigh	No. 53, Denbigh Mills	8	–	–	
					No. 54, The New Mill in Astrat	3	–	–	
					No. 106, Land in Barrog and Malay	1	13	4	
					No. 146, Marsh Land in Erithlin	–	10	–	
850	„	„	Spencer Bulkeley Wynn Lord Newborough	Carnarvon	No. 1, Hundred of Uwchgorfai, "Glynllifoen"	1	2	4	
					No. 2 - ditto - "Wwchllawrhos"	–	6	8	
					No. 3 - ditto - "Garth Uchaf"	–	2	5	
					No. 4 - ditto - "Garth-dorwen"	–	1	2	
					No. 5 - ditto - "Tyddymansier"	–	3	–	
					No. 24 - ditto - "Tynewydd"	–	1	8	
					No. 27 - ditto - "Hafod Evan Llenar"	–	–	5	
					No. 35 - ditto - "Cefn Hengwert"	–	1	7	
					No. 38 - ditto - "Garth"	–	–	7	
					No. 39 - ditto - "Court"	–	–	5	
					No. 47 - ditto - "Plasmawr"	–	1	6	
					No. 49 - ditto - "Grygan-issa"	–	–	7	
					No. 50 - ditto - "Tyddyn-mabengan"	–	–	6	626 12 6
					No. 51 - ditto - "Grygan"	–	–	7	
					No. 52 - ditto - "Tyddyngwian"	–	2	1	
					No. 53 - ditto - "Tyddyngwian-issa"	–	2	1	
					No. 54 - ditto - "Tynrhos"	–	–	3	
					No. 56 - ditto - "Tynlon-ucha"	–	–	3	
					No. 57 - ditto - "Penrallt"	–	–	11	
					No. 59 - ditto - "Hengastell"	–	–	4	
					No. 65 - ditto - "Tyddyn mabingan"	–	1	–	
					No. 66 - ditto - "Tafarn Tudwr, otherwise Tavarn Dudwr"	–	–	8	
					No. 67 - ditto - "Hendre"	–	1	2	
					No. 68 - ditto - "Cefn-mabadda"	–	1	–	
					No. 71 - ditto - "Llwynewla"	–	1	3	

Appendix, N° 28.—A Schedule of Fee-Farm and other Unimprovable Rents which have been Sold by the Commissioners of Her Majesty's Woods, &c.—*continued.*

Numbers of Conveyances.	Dates of Conveyances.	NAMES OF PURCHASERS.	COUNTIES.	PREMISES AND NUMBERS ON RENTAL.	YEARLY RENTS. £. s. d.	PURCHASE-MONIES £. s. d.
850	1862: Aug. - 8	Spencer Bulkeley Wynn Lord Newborough	Carnarvon - -	No. 72, Hundred of Uwchgorfai, "Plasnewydd" - -	– 15 –	
				No. 73 - ditto - - "Caelowarch" - -	– 1 2	
				No. 75 - ditto - - "Rhiwallen" - -	– 3 6	
				No. 79 - ditto - - "Tyhên" - - -	– 1 –	
				No. 84 - ditto - - "Tydyn-bwlau" - -	– 2 8	
				No. 85 - ditto - - "Ffwdws-cynfanog" -	– 1 4	
				No. 86 - ditto - - "Caer Eglwys" - -	– 1 6	
				No. 93 - ditto - - "Ty Coch" - -	– – 9	
				No. 94 - ditto - - "Gwern-fala" - -	– 2 4	
				No. 101 - ditto - - "Cae - loda, otherwise Caoi-loda" - -	– 3 6	
				No. 102 - ditto - - "Ty-mawr" - -	– 3 4	
				No. 103 - ditto - - "Tyddyn Elan" - -	– 1 8	
				No. 133 - ditto - - "Tyddyn - y - Cyrnant, otherwise Tyddyn-y-anant" - - -	– – 5	
				No. 138 - ditto - - "Erw" - - -	– – 5	
				No. 147 - ditto - - "Hendre-bach" - -	– – 8	
				No. 162 - ditto - - "Gelli-bach" - -	– 1 2	
				No. 164 - ditto - - "Llwycoed Llenar" -	– 5 –	
				No. 167 - ditto - - "Caurddar-bwth" -	– – 7	
				No. 187 - ditto - - "Morfa" - - -	– 2 6	
				No. 188 - ditto - - "Tyddyn-drain" - -	– – 4	
				No. 194 - ditto - - "Gallt y Ceiliog - -	– 1 6	
				No. 198 - ditto - - "Uwchllanr-ffynon" -	– 3 10	
				No. 200 - ditto - - "Moelfra Mawr" -	– 3 6	
				No. 214 - ditto - - "Moelfra-bach" - -	– 2 6	
				No. 215 - ditto - - "Caer Wrach" - -	– 1 2	
				No. 216 - ditto - - "Cors-y-ceilia" - -	– – 10	
				No. 35, Hundred of Isgorfai - "Maes-y-merdyn, otherwise Maes-y-meiddyn"	– 1 –	
				No. 60 - ditto - - "Gellioed" - - -	– 2 –	
				No. 64 - ditto - - "Dolhelig" - - -	– 3 –	
				No. 65 - ditto - - "Carreg-faur" - -	– – 8	
				No. 67 - ditto - - "Glyn" - - -	– – 6	
				No. 13, Hundred of Gafflogion - "Bodvel, otherwise Bodwi" - - -	– 2 10	
				No. 15 - ditto - - "Robert Garlogs Land"	– – 8	
				No. 47 - ditto - - "Nant" - - -	– 1 2	
				No. 51 - ditto - - "Garn Gwich" - -	1 1 6	
				No. 52 - ditto - - - ditto - - -	– – 10	
				No. 53 - ditto - - - ditto - - -	– 1 4	
				No. 54 - ditto - - - ditto - - -	– – 10	

	1862:								
850	Aug. - 8	Spencer Bulkeley Wynn Lord Newborough	Carnarvon - -	No. 59 - ditto - -	"Rhyd-glowon" - -	-	1	8	
				No. 90 - ditto - -	"Tregwrn" - -	-	1	4	
				No. 71 - ditto - -	"Penysarn" - -	-	8	6	
				No. 72 - ditto - -	"Gwynfryn" - -	-	7	4	
				No. 31, Hundred of Efionydd -	"Llecheiddwr-ucha" -	-	-	6	626 12 6
				No. 53 - ditto - -	"Pant Evan" - -	-	2	3	
				No. 81 - ditto - -	"Tydyn Canol, otherwise Llystyn Canol" -	-	2	6	
				No. 96 - ditto - -	"Berkyn, otherwise A. Berkyn" - -	-	1	-	
				No. 130 - ditto - -	"Hendu" - - -	-	3	4	
				No. 174 - ditto - -	"Guerddbach, otherwise Guerddu-bach" -	-	2	5	
				No. 177 - ditto - -	"Penybryn-cyn-farch" -	-	1	2	
				No. 180 - ditto - -	"Edilwyn, otherwise Dillwyn" - -	-	2	-	
				No. 3, Town of Pwllheli,	"Dwellinghouse called Hope"	-	1	4	
				No. 55 - ditto -	"Dwellinghouse, called the Tower" - - - -	-	4	10	
				No. 81 - ditto -	"Dwellinghouse, called New-boro' Place - - -	-	3	8	
				No. 82 - ditto -	"House called Post Office" -	-	2	-	
				No. 130 - ditto -	"Part of Gwyn-fryn, called Pendalar" - - -	-	1	8	
				No. 131 - ditto -	"Bryn-hynog Meadow" -	-	3	4	
				No. 136 - ditto -	"Ffridd" - - - -	-	2	-	
				No. 137 - ditto -	"Cae-dew" - - - -	-	3	4	
			Denbigh - -	No. 63, Lordship of Denbigh - - - - - -		2	19	7	
				No. 552 - ditto -	"For Mcala, otherwise Melai"	6	4	4	
				No. 559 b - ditto -	"Cefn" - - - -	-	17	4	
				No. 564 - ditto -	- - - - - -	1	7	-	
				No. 598 - ditto -	"Raera" - - - -	-	-	6	
				No. 619 - ditto -	"Cwmb Tyddyn-bychan" -	-	12	-	
			Merioneth - -	No. 15, Parish of Festiniog, Hundred of Ardudwy Uwch Artro -	"Tir-oer-nenbren"	-	-	4	
				No. 16 - ditto - ditto -	"Henfynwentfawr"	-	-	4	
				No. 17 - ditto - ditto -	"Brynllewellyn" -	-	1	2	
				No. 46 - ditto - ditto -	"Cwm-bywyd" -	-	1	8	
				No. 47 - ditto - ditto -	"Y Carreg Ddu" -	-	1	8	
				No. 48 - ditto - ditto -	"Newodd Ddu" -	-	-	4	
				No. 49 - ditto - ditto -	"Llenyrch-y-moch"	-	-	4	
				No. 1, Parish of Festiniog, Vill of Harlech - - - -	"Cwmbywyd" -	-	2	-	
				No. 2 - ditto - ditto -	"Maenwyfferen" -	-	5	-	
				No. 3 - ditto - ditto -	"Ty Isa-n-Llan" -	-	-	6	
				No. 5, Parish of Llandecwyn, Vill of Harlech - - - -	"Gelli Grin" -	-	-	5	
				No. 60 - ditto - ditto -	"Gallt-y-cach" -	-	-	2	
851	Aug. - 12	The Earl of Effingham - - - -	Oxford - -	No. 22, The Manor of Hardwick, with divers other lands -		-	5	-	7 10 -

Appendix, N° 28.—A Schedule of Fee-Farm and other Unimprovable Rents which have been Sold by the Commissioners of Her Majesty's Woods, &c.—*continued.*

Numbers of Conveyances.	Dates of Conveyances.	NAMES OF PURCHASERS.	COUNTIES.	PREMISES AND NUMBERS ON RENTAL.	YEARLY RENTS. £. s. d.	PURCHASE-MONIES. £. s. d.
	1862:					
852	Sept. 20	The Trustees of Harding's Charity	Buckingham	No. 2, The Manor of Chilton and view of Frankpledge, and Free Warren, and several Parcels of Land called Bennyfield, in Chilton, with other Lands	1 – –	24 – –
853	„ „	Colonel Henry Brown	Lincoln	Part of No. 12, The Manor and Lands in Horbling, in the Wapentake of Aveland	– 6 8	10 – –
854	„ „	Sir Arthur Grey Hazlerigg, Bart.	Leicester	No. 4, The Manor of Noseley, and Common of Pasture in Goadby	– 6 8	10 – –
855	„ 29	The Rev. Sir William Robert Kemp, Bart.	Norfolk	No. 24, The Rent of the Fee of the Hall of Florden, and the Town of Florden, for certain Leets there	– 15 –	22 10 –
856	„ „	Theophilus Russell Buckworth	Lincoln	Part of Nos. 12, 13, 14, 15 and 16, The Manor and Lands in Dembleby, in the Wapentake of Aveland	– 2 6½	3 16 3
857	„ „	Sir John Chiverton Chalton	Salop	No. 18, A Messuage called the "Green Dragon," in Wellington	– 3 4	5 – –
858	„ „	Sir Thomas Whichcote, Bart.	Lincoln	Part of No. 18, Lands in Swarby, in the Wapentake of Aswardhurn	1 1 –	31 10 –
859	„ 30	John Roberts	Carnarvon	No. 83, Hundred of Uwchgorfai, "Caeffridd, otherwise Caérffridd"	– 1 –	1 10 –
860	„ „	Thomas Elderkin	Hunts	No. 4, The Manor of Keystone, and the Advowson of the Church of Keystone, Keystone Hall, Hall Close, Park Close, with divers other Messuages, Lands and Tenements	– 10 –	15 – –
861	Nov 12	Mary Eyton	Denbigh	No. 3, Lordship of Denbigh, "Cae Coch"	– 2 8	10 – –
				No. 6 ditto "Cader Issa"	– 4 –	
862	„ „	Ebenezer Thomas	Carnarvon	No. 157, Hundred of Efionydd, "Llwyn-helig"	– – 9½	1 3 9
863	Dec. 9	The Earl of Stanhope	Buckingham	Part of No. 9, The Township of Hoggeston, within the Hundred of Cotteslowe	1 13 –	49 10 –
864	„ „	Thomas Lombe Taylor	Norfolk	No. 58, Buckenham Lathes and Buckenham Priory, the Manor of Buckenham Close, and the Manor of New Buckenham, and divers other Lands	1 – –	24 – –
865	„ 18	James Trevelyan Raynes, William Lupton and Richard Kneeshaw	Carnarvon	No. 796, Manors of Llysfaen and Pentymaen, "Pentregwyddel"	– 5 6	8 5 –
866	„ „	John Casson and Llewelyn Turner, as Trustees under the Will of the late F. J. W. Jones	ditto	No. 44, Hundred of Uwchgorfai, "Llwyn-y-Gwalch"	– 3 –	9 7 6
				No. 63, ditto "Gallt-y-pill"	– – 3	
				No. 9 Hundred of Isgorfai "Wern"	– 3 –	
	1863:					
867	Jan. 27	Rev. Thomas France	Chester	No. 19, A Pension out of the Church of Denham, otherwise Davenham	– 4 –	6 – –
868	Feb. 20	Mary Wakefield	Westmoreland	No. 17, Burgh Chantry Rents	– 5 5	8 2 6
869	„ 27	John Dyer	Devon	No. 36, The Manor of Kingston	– 6 10	10 5 –
				Total Amount of Rents Sold £.	92 19 2	
				Total Amount of Purchase Monies £.		2,392 15 1

Appendix, N° 29.

A SCHEDULE of RENTS which have been absolutely Discharged from Her Majesty's Rental of Fee-Farm and other Unimprovable Rents in *England* between 1st April 1862 and 31st March 1863; together with the Arrear which has been Remitted in each case, and which was Outstanding at 10th October 1861.

Number on Rental.	TENANTS.	PREMISES.	Annual Rent Discharged.	Number of Years in Arrear at 10th October 1861.	Amount of Arrears Remitted.
		COUNTY BEDFORD:	£. s. d.		£. s. d.
8	- - - - -	Lands in Gutford, in Sandy - -	– 1 2	64	3 14 8
29	Sir John Napier, Bart. -	Six Tenements at Luton - -	– 3 8	64	11 14 8
39	Ditto - - - -	Tenement there - - - -	– – 4	64	1 1 4
194	Charles Williamson, Esq.	Lands at Shidlington - - -	– – 8	64	2 2 8
200	Hill Denny - - -	Lands at Longstowe, near St. Neot's	– 4 –	64	12 16 –
287	— Lacy - - - -	- - Tenement in Houghton Conquest (White's rent) - - -	– 1 6	62	4 13 –
		COUNTY CAMBRIDGE:			
258	John Woodbridge Banyard - - - -	Lands in Burwell - - -	– – 1½	60	– 7 6
260	- - - - - -	- - ditto - - - - - -	– 1 3	64	4 – –
276	Churchwardens of Pampsford - - - -	- - Land and Tenement belonging to town of Pampsford - - -	– 3 –	60	9 – –
311	Mrs. Barnard - -	- - Messuage, Close, and 4 acres of Land at Caxton - - -	– 1 8	65	5 8 4
316	Nathaniel Paine and C. Smith - - -	- - Lands and Cottage at Staple Morden - - - - -	– 2 4	69	7 16 4
320	Thomas Aungier - -	Lands in the Fields at Ely - -	– – 8	67	2 4 8
329	William Scrimpshire -	Lands at Elme - - - -	– 2 4	66	7 14 –
360 [b]	- - - - - -	Cottage at Bottisham - - -	– – 6	64	1 12 –
364	John Scott - - -	Tenement at Swaffham Bulbeck -	– 2 4	60	7 – –
368	William Simpson - -	Five acres of Land at Bottisham -	– 1 6	67	5 – 6
371	— Wheeler, late John Wilkins - - -	One acre of Land at Bottisham -	– – 3	68	– 17 –
384	John Clench - - -	Land at Bottisham - - -	– 3 –	64	9 12 –
385	Ditto - - - -	Messuage at Bottisham - -	– 5 –	64	16 – –
387	John Eagle - - -	Cottage and Orchard at Bottisham	– – 4	64	1 1 4
389	Edward Gilby - -	- - Three parts of a Cottage at Bottisham - - - - -	– – 1½	64	– 8 –
393	John Newman - -	Cottage at Bottisham - - -	– – 1	60	– 5 –
398	— Henry King and — Cole, late Mary Banyard - - - -	- - Tenement, Land, and Common Right at Bottisham - -	– 1 6	67	5 – 6
406	— Newman, late John Raymond - - -	- - Homestead and Orchard at Bottisham - - - - -	– – 3½	65	– 18 11½
407	William Layton and others	- - Messuage, and 9 acres of Field Ground at Bottisham - - -	– – 9	72	2 14 –
408	John Hogg, late Mrs. Simpson - - -	- - Tenement, and Two Roads at Bottisham - - - - -	– – 1	68	– 5 8
409	— Ostler, late Elizabeth Whiskin - - -	Lands at Bottisham - - -	– – 2	64	– 10 8
410	Ditto - - - -	- - ditto - - - - - -	– – 3	64	– 16 –
413	Henry Wilson - -	- - Two Tenements, and 3 acres in the Field at Bottisham - -	– – 1	66	– 5 6
416	- - - - -	Lands at Bottisham - - -	– 5 –	64	16 – –
417	John Wilkins - -	- - Four acres of Land, and One lot of Fen Ground at Bottisham -	– 1 6	68	5 2 –
418	— Bradwell, late Mrs. Simpson - - -	Cottage at Bottisham - - -	– – 7	68	1 19 8

Appendix, N° 29.—A Schedule of Rents which have been absolutely Discharged, &c.—*continued.*

Number on Rental.	TENANTS.	PREMISES.	Annual Rent Discharged. £. s. d.	Number of Years in Arrear at 10th October 1861.	Amount of Arrears Remitted. £. s. d.
		COUNTY CHESTER:			
50	Samuel Sutherland - -	Salthouse in Northwich - -	– 1 –	84	4 4 –
71	William John Mason Locker - - -	Selion of Land in Tranmore - -	– – 8	89	2 19 4
74	Mrs. Bushell, late Randall Bushell - -	Tenement in Frodsham - -	– 2 10	61	8 12 10
80	Thomas Maisterson, Esq.	- - Tenement in La Hospital Street, Namptwich - - - - -	– 1 –	91	4 11 –
82	Stephen Morris - -	Lands in Broomstreet - - -	– 1 8	91	7 11 8
83	Richard Twanslow - -	Cottage in Namptwich - - -	– 6 8	85	28 6 8
87	Lord Kilmorey - -	- - Lands, late Sir Thomas Needham's, in Asterton - - -	– 2 –	72	7 4 –
99	John Broome - -	Lands in Northwich - - -	– 4 –	91	18 4 –
101	James Swinton - -	Old Shire Hall in Chester - -	– 1 –	81	4 1 –
135	Henshaw Stubbs - -	Lands in Rhoades - - -	– 3 4	83	13 16 8
137	L. Booth and J. Shaw -	Lands in Somerford - - -	– – 7	81	2 7 3
138	Davis Davenport - -	Lands in Marton - - - -	– – 10	84	3 10 –
159	Joseph Henson - -	Lands in Listard - - - -	– 2 6	84	10 10 –
		COUNTY CORNWALL:			
24	Humphrey Morris - -	- - Tithes of Northcott and Hiscott, *alias* Hesicott - - -	– 2 –	62	6 4 –
46	Thomas Fonnerau - -	Land and Tenement at Helston -	– 6 8	87	29 – –
49	Ditto - - - -	Land there - - - - - -	– 1 –	87	4 7 –
		COUNTY DEVON:			
10	Thomas Templer - -	- - Land and Tenements in Floyer Hayes - - - - - -	– 3 3	62	10 1 6
58	J. Mallet - - -	- - Land and Tenements in Bradvailstone, otherwise Bradvealstone	– 3 3	76	12 7 –
63	H. Morris, Esq., late Executors of Humphrey Morris - - -	- - Land and Tenements in Lovincott, Northcott, and Peak - -	– 7 9	62	24 – 6
106	Charles Chichester - -	- - Land and Tenements in Pahambury, otherwise Pehembury -	– 4 6	64	14 8 –
152	William Nosworthy -	Land in North Bovey - - -	– 1 –	79	3 19 –
155	William Long - -	St. John's Hospital, Exeter - -	1 3 4	86	100 6 8
175	Rebecca Tristram - -	- - Land in Parry, otherwise Perry Street, Exeter - - - -	– 6 –	60	18 – –
		COUNTY ESSEX:			
29	Mrs. Elizabeth Bond -	House and Lands in Thoydon Boys	– 8 –	74	29 12 –
49	James Bundock, late T. Bundock - - -	House and Lands in Springfield -	– – 4	91	1 10 4
76	Sir Thomas Sewell - -	- - Farm and Lands, called Garrett's, in Bowers Gifford - -	– 10 –	67	33 10 –
—	Robert Montague - -	Meadow, called King's Mead -	1 – –	86	86 – –
		COUNTY GLOUCESTER:			
820	William Pitcher - -	Messuage in Brockweare - -	– 1 5½	61	4 8 11½
		COUNTY HEREFORD:			
258	John Watkins - -	Houses in Kyneton - - -	– – 8	68	2 5 4
271	Rev. David Owen - -	Land, part of Whitwell Grange -	– 1 4	61	4 1 4

Appendix, N° 29.—A Schedule of Rents which have been absolutely Discharged, &c.—*continued.*

Number on Rental.	TENANTS.	PREMISES.	Annual Rent Discharged. £. s. d.	Number of Years in Arrear at 10th October 1861.	Amount of Arrears Remitted. £. s. d.
		COUNTY HERTFORD:			
4	Edward Barker	Manor of Newlands	– 15 2	83	62 18 10
6	Thomas Beech	Manor of Gatton, in Wetton	1 8 –	98	137 4 –
58	Mrs. Caudell	- - Lands and Tenements, called Temple Lands, in Wyllyen	– 5 10½	92	27 – 6
60	Thomas Bolton	- - Tenement in Halliwell Street, St. Alban's	– 1 4	80	5 6 8
61	J. Story, late Mrs. Ann Pembroke	- - Tenement in The Vintry, St. Alban's	– 2 8	76	10 2 8
70	Mayhew & Colman	- - Tenement nigh the Wheat Market, St. Alban's	– – 1	70	– 5 10
75	Mrs. Susannah Nixon	- - Tenement in Church Lane, St. Alban's	– 1 –½	63	3 5 7½
90	William Lacombe	Tenement in Fishpool Street there	– 1 1¼	94	5 3 9½
93	Edward Pelham	- - Thirty acres, called Calcott's, *alias* Colt's Mead, St. Alban's	– 2 –	88	8 16 –
95	Thomas Shallcross	Lands in Diggeswell	– 1 8	87	7 5 –
97	Mary Reynolds	- - Lands and Meadow, called Wary Mead, in Weston	– 2 –	63	6 6 –
111	John Chowns	- - Lands in Common Field, in Great Munden	– 8 4	71	29 11 8
112	William Benn	Tenement and Lands in Westmill	– 8 –	90	36 – –
115	Ralph Butler	- - Tenement and Lands at Cherry Green, in Westmill	– 1 4	75	5 – –
120	Mrs. Catharine Pratt	Tenement and Lands in Barkway	– 3 4	82	13 13 4
121	Francis Blount	- - ditto	– 3 4	82	13 13 4
123	Churchwardens of St. Peter's, in St. Alban's	- - Tenements and Lands belonging to them in Little Munden	– 11 8	100	58 6 8
125	William Taylor How	Manor of Moorhall, in Hadham	– 10 8	79	42 2 8
126[a]	Robert Izard, late Thomas Newman	- - Lands, parcel of the Chantry, and Townlands in Hinxworth	– – 2¾	93	1 1 3¾
126[b]	Ditto	- - ditto	– 5 7	93	25 19 3
127	Richard Holden	- - ditto	– 3 –	86	12 18 –
134	John Hewitt	Tenement in Wootton-at-Stone	– 3 –	88	13 4 –
135	Ditto	Part of another Tenement there	– 1 –	88	4 8 –
136	Ditto	Tenement at Wootton-at-Stone	– 1 –	88	4 8 –
140	John Chamberlain	Lands in Rickmansworth	9 –	67	30 3 –
		COUNTY LANCASTER:			
18[e]	John Gerrard	Windle and Alibi Lands	– 3 4	87	14 10 –
18[g]	— Case, Esq.	- - ditto	– 13 4	69	46 – –
		COUNTY LEICESTER:			
451[d]	Thomas Pare	Lands in Ashby Parva	– 6 –	70	21 – –
		COUNTY LINCOLN:			
108	T. Luddington	Rents of Assize in Pinchbeck	– 3 7	83	14 17 5
111	Ditto	- - ditto	– – 7	100	2 18 4
112	W. Shaw	- - ditto	– – 3	100	1 5 –
215	T. Teanby	- - Rents and Farms in Barton, belonging to Thomas à Becket's Chantry	– 1 3	94	5 17 6
308	John Jenkerson	- - Lands in Hibberton, *alias* Hiberstowe	– 1 –	93	4 13 –
314	Richard Clithero	Lands in Willoughby	3 3 –	62	195 6 –
76	Township of Binbroke	Lands in Binbroke - (White's)	– 1 –	61	3 1 –
77	Ditto	Rents of Assize in Binbroke „	– – 6	61	1 10 6
52	George Owen	Lands in Dorrington - „	– – 7	64	1 17 4
96	Admiral Shirley	Broughton Lands - „	– 2 –	60	6 – –

Appendix, N° 29.—A SCHEDULE of Rents which have been absolutely Discharged, &c.—*continued.*

Number on Rental.	TENANTS.	PREMISES.	Annual Rent Discharged.	Number of Years in Arrear at 10th October 1861.	Amount of Arrears Remitted.
		CITY OF LONDON:	£. s. d.		£. s. d.
43	Edward Edwards - -	Tenements on Lambeth Hill -	- 1 -	85	4 5 -
57	Robert Ashbridge - -	Tenements in George Yard - -	- 3 3	68	11 1 -
61	Joshua Brisse - -	Tenements in Garland Alley	- 1 -	94	4 14 -
67	James Monk - - -	Tenements in Abchurch Lane -	- 3 4	96	16 - -
73	James Crowder - -	Tenements at the lower end of St. Martin's, Orgar Lane - -	- 5 -	80	20 - -
98	Executors of Mr. Webb	"Seven Stars," in St. Lawrence Lane	- 10 -	96	48 - -
116	Eugene Allan and Roger Walrond - - -	Tenements in Bassingshaw Street -	- 14 -	80	56 - -
118	John Baber - - -	- - Tenements in White Fryer's, and the Glass House and Dring Wharf - - - - - -	- 12 -	83	49 16 -
120	Elizabeth Hammond -	- - Tenements against Bridewell Alley, in Black Friars, now the Wood Yard - - - -	- 13 4	88	58 13 4
126	Edward Silver - -	House adjoining Apothecaries Hall	- 2 -	89	8 18 -
156	John Platt - - -	Tenements in Greenwich Lane -	- 1 6	70	5 5 -
158	Margaret Spencer - -	- - Red Lion and Lobster, on New Fish Street Hill - - - - -	- 6 8	83	27 13 4
168	John Fossey - - -	- - Tenements in Priest's Alley, Tower Hill - - - - - -	- 12 -	77	46 4 -
193	Ditto - - - -	- - Still and other Tenements in Queen Street, &c. - - -	- 6 8	77	25 13 4
205	Richard West - -	- - Part of Rent issuing out of five Tenements in Crooked Lane -	- 4 -	86	17 4 -
		COUNTY MIDDLESEX AND CITY OF LONDON:			
3 & 4	Lady Mary Tryon - -	- - Manor of Minshen, in Surrey, 2 *s.* and 2 *s.* - - - - - -	- 4 -	97	19 8 -
12	Ann Cotesworth - -	- - Lands, called Charterhouse Wood, in Tottenham - - - -	- 6 -	91	27 6 -
19	Earl of Berkeley - -	Manor of St. John's, in Crawford -	1 14 -	89	151 6 -
22	John Garsh - - -	- - Tenement and Lands in Twickenham - - - - - -	- 8 4	95	39 11 8
27	John Tracey Atkins -	- - Part of a rent issuing out of Tenements in Castle Yard - -	- 2 8	89	11 17 4
32	William Birtby - -	- - Messuage on the Waste of the King's Highway, leading from Westminster to Knightsbridge, at Pimlico - - - - - -	- 1 -	91	4 11 -
43 [b]	Mrs. Lucy Gaunt - -	Tenements at Charing Cross -	- 2 -	96	9 12 -
52 [c]	Sir Thomas Hanmer and others - - -	- - Manor of Bagshot, County of Surrey, Parcel of Manor of Stanwell - - - - - -	- 6 8	91	30 6 8
63	Dr. Gideon Harvey -	- - Three acres of Land in Cowley Peachy - - - - - -	- - 6	90	2 5 -
64	Ditto - - - -	Nine acres of Land there - -	- 1 -	90	4 10 -
75	Lord Faversham - -	House and Lands in Tuddington -	- 7 8	94	36 - 8
		COUNTY NORTHAMPTON:			
261	John Wyche - - -	Tenement in Stamford St. Martin's	- 6 -	96	28 16 -
		COUNTY SALOP:			
75	Devisees of Matilda Hill	House in Murdale - - -	- 3 8	64	11 14 8

Appendix, N° 29.—A Schedule of Rents which have been absolutely Discharged, &c.—*continued.*

Number on Rental.	TENANTS.	PREMISES.	Annual Rent Discharged.	Number of Years in Arrear at 10th October 1861.	Amount of Arrears Remitted.
			£. s. d.		£. s. d.
		COUNTY SOMERSET:			
—	- - - - - -	Rent at Crewkerne - - -	- 19 8	92	90 9 4
164	John Dover - - -	Tenement in Bath (White's) - -	- 1 4	62	4 2 8
		COUNTY SOUTHAMPTON:			
174	Duke of Bolton - -	Wintney Grange - - - - -	4 - -	68½	274 - -
		COUNTY SUFFOLK:			
44	Matthew Wade - -	Lands at Hunden - - -	- - 4	71	1 3 8
50	Ann Peake - - -	Lands at Weston Market - -	- - 8	66	2 4 -
53	Churchwardens at Covehithe - - - -	Lands at Covehithe - . -	- - 5	67	1 7 11
98	Edmund Jenney - -	Lands at Great Redisham - -	- 1 -	62	3 2 -
108	Samuel Smith - -	Lands at Kedington - - -	- 3 4	68	11 6 8
129	Thomas Seaman - -	Lands at Wingfield - - -	- - 4	79	1 6 4
140	Catharine Offley - -	Lands at Badingham - - -	- - 3	84	1 1 -
22	John Goodare - -	- - Lands in Stradishall (Hundred of Risbridge) - - - -	- - 3	88	1 2 -
64 [a]	Mary Shore and William Smith - - -	- - Tenement and Land at Great Horningsheath (Hundred of Thingoe) - - - - - -	- - 3	89	1 2 3
65	Ditto - - - -	Close there - - ditto - -	- - 2	89	- 14 10
		COUNTY WARWICK:			
172 [d]	Rev. John Lucy - -	Marston Longa Land - (Whites)	- 6 1	71	21 11 11
177 [a]	Rev. Richard Bloxham -	Lands in Rugby - - „	- - 7½	60	1 17 6
181 [e]	Edward Bartlett - -	Lands in Shustock - „	- - 5	72	1 10 -
187 [c]	Richard Wathes - -	Lands in Atherstone - „	- 2 3	70	7 17 6
187 [e]	Joseph Hood - -	- - ditto - - - „	- 4 6	68	15 6 -
199	Lord Wentworth - -	Langdon Hall - - „	- 4 -	66	13 4 -
200	Ditto - - - -	- ditto - - - „	- 7 4	66	24 4 -
216	Ditto - - - -	Land in Solyhull - - „	- 3 -	66	9 18 -
234	M. Laken - - -	Parcel of Birmingham Guild „	- 4 -	71	14 4 -
		COUNTY WORCESTER:			
68	John Wilkes - - -	House in Bewdley Street, Evesham	- 2 -	63	6 6 -
111	Joseph Newman - -	House in Kidderminster - -	- 2 2	63	6 16 6
303	Joseph Creswell - -	- - House in High Street, in St. Peter's Parish, Wych - - -	- 1 6	61	4 11 6
		COUNTY YORK:			
55 [a v]	Joseph Iveson - -	Lands in Whitgift - - -	- 3 4	82	13 13 -
55 [m]	Ditto - - - -	- - ditto - - - - -	- 1 8	84	7 - -
135	Thomas Pannell - -	Lands in Broughton - - -	- - 8	89	2 19 4
137	— Dawes, Widow - -	House in Flawith - - -	- - 8	89	2 19 4

Appendix, N° 30.—A SCHEDULE of Leases of Messuages, Tenements, Lands, and Hereditaments, in days inclusive; showing The Dates of Leases; The Premises comprised therein; The Names of the Lessees; The the same; The Rents reserved; The Fines paid; The Insurances to be made against Fire; and upon what of the Premises as have been before in Lease by the last preceding Surveys, or other Accounts; and the Rents

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
1862:	CARDIGAN:			
May 21	A Piece of Land, containing about 48 A. 2 R. 18 P., with the Building thereon, situate at Letty, in the Parish of Gwnws, and numbered 62 on the Plan numbered 1 of the Lordship or Manor of Mevennith -	David Evans - -	- - 21 years from 10th October 1861	- - -
Sept. 15	Foreshore, containing about 320 Acres, extending from the Mouth of the River Wyre to the Mouth of the River Perris, in or adjacent to the Parishes of Llansantffraed and Llanrhystid, with power to take and carry away Sand, Shingle, and Stones from the said Land - -	- - John George Parry Hughes - - -	- - 21 years from 10th October 1861	Uncertain -
1863:				
Mar. 3	Certain Pieces of Land, containing together about 26 A. 1 R., with the Buildings thereon, situate near Ffair Rhos, in the Parish of Gwnws, and known as Vagwrwen and Tyrbach, being numbered respectively 28 and 29 on the Plan numbered 1 of the Lordship or Manor of Mevennith - - - - - - -	- - John and Morgan Jones - - -	- - 20 years from 10th October 1862	- - -
1862:	CARNARVON:			
June 25	Foreshore, containing about 5 A. 3 R. 32 P., situate at Porth Bodcilias, adjacent to the Parish of Nevin -	- - John Hutton and Emily Sophia Roscoe -	- - 15 years from 10th October 1861, determinable at any time on the Lessees ceasing to be the Tenants of the Gwylwyr Quarries - -	Uncertain -
July 25	Two Pieces of Land, containing together about 2 Perches, with the Buildings thereon, situate at Penmaenrhos, in the Parish of Llysfaen, and numbered respectively *a* 11 and *a* 15 on the Plan of Llysfaen Common - - - - - -	William Parker - -	- - 10 years from 10th October 1861	- - -
Aug. 15	The Slate-stone, and other Stone within, under or upon a Tract of Land, containing about 170 Acres, and comprising the Brynyferram Quarry, situate in the Parish of Llandwrog - - - - - -	John William Hughes	- - 31 years from 10th October 1861, determinable by the Lessee at the end of the fourth year of the term, on giving six months' previous notice -	Uncertain -

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Wales, belonging to The Crown, granted between the 1st day of April 1862 and the 31st day of March 1863, both Terms granted; The Annual Value of the Premises, as estimated or returned by the Surveyor employed to survey other Considerations such Leases respectively have been granted; and showing, also, The Annual Value of such Parts reserved and Fines paid for the preceding Leases.

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.						
3 8 –	- -	- -	- - - -	- -	Not before in Lease. This Land has since been sold to the Lessee, in accordance with an agreement entered into with him at the time the Lease was granted. *Vide* Schedule of Sales, page 150.	
1 – – and a Royalty of 1 *d.* for every ton of Stones taken off the Land for his own or his tenant's use, and a Royalty of 3 *d.* per ton of Stones taken for the purposes of sale or otherwise - -	- -	- -	- - - -	- -	Not before in Lease.	
2 – –	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1 *d.* per ton of all Stone and other substances shipped from the Land, not being less than 2 *l.* per annum -	- -	- -	- - - -	- -	Not before in Lease.	
1 5 –	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 9 *d.* per ton of all unmanufactured Slabs, and 1 *s.* 6 *d.* per ton of all manufactured Slabs, and 1-12th part in value of all other Slate and Stone gotten and sold, not being less than 10 *l.* during the first year, 20 *l.* during the second year, 40 *l.* during the third year, and 175 *l.* per annum during the remainder of the term	- -	- -	- - - -	- -	This Quarry forms a portion of the premises comprised in a Lease granted on the 15th August 1838 to Sir John Kennaway, Bart., and others, for the term of 31 years from 5th April 1837, at a Peppercorn rent for the first year, and 1 *l.* per annum afterwards, and a Royalty of 1-10th part in value of the Slate, Stone, &c. raised and gotten, not being less than 150 *l.* per annum for the second, third, and fourth years, 225 *l.* per annum for the next four years, and 300 *l.* per annum during the remainder of the term. This was surrendered on the 27th August 1850, and the Premises were afterwards divided into five sets, of which two are included in the present Lease, and the remaining three are in Lease to other parties.	

Appendix, N° 30.—Comprising Leases granted - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
	Carnarvon—*continued.*			
1862:				
Sept. 6	The Slate and other Stone within, under or upon a Tract of Land, containing about 92 a. 2 r., situate on Moeltryfan Mountain, in the Parish of Llanwnda - - -	- - Benjamin Lloyd and William Griffiths	- - 20¾ years from 5th January 1862	Uncertain -
Oct. 4	Foreshore of the Menai Straits, containing about 2 a. 2 r. 25 p., situate near to Port Dinorwic, in or adjacent to the Parish of Llanfairisgaer - - - - - -	- - The Right Honourable George Ives Irby Baron Boston - -	- - 17½ years from 5th April 1862 -	- - -
Oct. 7	Two Pieces of Foreshore, containing together about 5 a. 2 r. 9 p., situate at Penrhyn Bodeilias, in or adjacent to the Parish of Pistyll, with the Pier or Shipping-place erected thereupon - - - -	- - Richard Morris Griffith and Hedworth Lee - - - -	- - 20 years from 10th October 1861, determinable at any time on the Lessees ceasing to be the Tenants of the Tymawr Quarries - - -	Uncertain -
1863:				
Jan. 12	A Piece of Land, containing about 38 Perches, with the Building thereon, situate at Penmaenrhos, in the Parish of Llysfaen, and numbered *a* 13 on the Plan of Llysfaen Common - - - - -	John Davies - -	- - 10 years from 10th October 1862	- - -
Mar. 30	The Slate and other Stone within, upon or under a Tract of Land, containing about 200 Acres, in the Parish of Llanllechid - - -	- - Hugh Hughes and Robert Hughes - -	- - 21 years from 5th January 1863, determinable by the Lessees at the end of the third or any subsequent year of the term, on giving six months' previous notice -	Uncertain -

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.						
– 10 – for the first three quarters of a year, and 1 – – per annum for the remainder of the term. Also a Royalty of 1-12th part in value of all Slate and other Stone raised and gotten, not being less than 5 *l.* for the first three quarters of a year, 20 *l.* for the next year, and 30 *l.* per annum for the remainder of the term - - -	- -	- -	- - - -	- -	Not before in Lease.	
1 – –	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1 *d.* per ton of all Stone and other substances shipped from the Land, not being less than 4 *l.* per annum - -	- -	- -	- - - -	- -	Not before in Lease.	
– 11 –	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1-12th part in value of all the Slate and other Stone raised and gotten, not being less than 10 *l.* for the first year, 20 *l.* for the second year, 30 *l.* for the third year, and 50 *l.* per annum during the remainder of the term - - -	- -	- -	- - - -	- -	- - A portion of these Premises, extending to 100 Acres, were included in a Lease granted, on the 21st October 1857, to the Bangor Slate Company, of the Slate, Stone, and Clay within about 1,000 Acres of Land, at a rent of 1 *l.* per annum, and a Royalty of 1-12th part in value of all the Slate, Stone, and Clay gotten, not being less than 250 *l.* per annum. The Lease was for a term of 31 years, from the 19th of October 1856; but power was reserved to determine the Lease in regard to parts of the Land in the event of the Premises not being worked. This power was exercised as regards the 100 Acres above referred to in January 1862.	

Appendix, N° 30.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
1862:	DENBIGH:			
May - 10	The right of sporting upon and over certain Lands and Waters, containing altogether about 2,336 A. 2 R. 8 P., situate in the Parish of Gwytherin, in the Hundred or Comott of Isaledd, in the Lordship of Denbigh - - - - - -	John Edward Madocks	- - 9 years from 5th April 1862 (if the Lessee shall so long live), determinable as to so much of the land as shall be referred to in any Act of Parliament which may be passed authorising the Inclosure of such Land	36 12 –
July - 24	The right of sporting upon and over certain Lands and Waters, containing altogether about 868 A. 0 R. 30 P., situate in the Parish of Llanefydd - - - - - -	- - William Douglas Wynne Griffith - -	- - 10 years from 5th April 1862 (if the Lessee shall so long live), and determinable as to the whole or so much of the Land as shall be referred to in any Act of Parliament which may be passed authorizing the Inclosure of such Land	10 – –
1863:				
Feb. - 24	A Piece of Land, containing about 1 A. 2 R. 32 P., situate in the Town of Wrexham, now used and known as the Beast or Cattle Market -	- - The Local Government Board of the Borough of Wrexham -	- - 21 years from the 10th October 1862 - - -	- - -
1862:	FLINT:			
June 2	The Sand, Clay, and Limestone within, under, or upon a Piece of Land, containing about 1 A. 2 R. 3 P., situate at Foel Ddu, on Halkin Mountain, in the Parish of Halkin -	- - John Pickering and Daniel Pickering -	- - 7 years from 10th October 1861	Uncertain -
Dec. - 17	The Limestone and other Stone (except Burr and Chirt Stone) within, under, or upon Two Pieces of Land, containing together about Eight Acres, situate on Halkin Mountain, in the Parish of Halkin - - - -	Thomas Davies - -	- - 21 years from 10th October 1862	Uncertain -
1863:				
Jan. - 12	The Mines and Minerals within, under, or upon a Tract of Land, containing about 55 A. 3 R. 17 P., situate at Trelogan, in the Parish of Llanasa -	- - Joseph Howell, William Southall, Lewis Langworthy, John Crossley, jun., Richard Royle, James Wilson, and George Frederick Collier - - -	- - 31 years from 10th October 1862, determinable by the Lessees at any time, on giving six months' previous notice - -	Uncertain -

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.						
37 - -	- -	- -	- - - -	- - Not before in Lease.		
10 - -	- -	- -	- - - -	- - Not before in Lease.		
10 - -	- -	- -	- - - -	- - Not before in Lease.		
1 - - and a Royalty of 2*d.* per ton of all Limestone, and 4*d.* per ton of all Clay and Sand raised and gotten, not being less than 5*l.* per annum - -	- -	- -	- - - -	- - These premises form part of those comprised in the Lease of Chirt Stone, &c., granted on the 30th September 1831, to Mr. William Bishop, for a term of 30 years from the 10th October 1831, at a rent of 1*l.* per annum and a Royalty of 2*s.* per ton on the Chirt Stone, and 1-10th part in value of the other substances raised and gotten, not being less than 25*l.* per annum. This Lease expired on the 10th October 1861.		
1 - - and a Royalty of 2*d.* per ton of all the Limestone and other Stone raised or gotten, not being less than 20*l.* per annum - -	- -	- -	- - - -	- - Not before in Lease.		
1 - - and a Royalty of 1-12th part in value of all Mineral substances gotten above, and 1-15th of all Mineral substances gotten below the present adit level, not being less, after the first year, than 100*l.* per annum - -	- -	- -	- - Covenant by the Lessees to erect, before the 10th of October 1863, a Steam-engine of sufficient power for unwatering the mines - - - The minimum Royalty to be computed on a Triennial average - - -	- - These premises were included in a Lease granted on the 8th July 1834 to Messrs. Rigby and others for a term of 31 years, from 10th October 1831, at a rent of 2*l.* per annum, and a Royalty of 1-10th part in value of the Ores and Minerals raised and gotten. This Lease expired on the 10th October 1862.		

Appendix, N° 30.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
				£. s. d.
1862:	MERIONETH:			
May - 14	A Tract of Waste Land, containing about 220 Acres, situate in the Parish of Festiniog, in the Hundred of Ardudwy, within and parcel of the Crown's Lordship of Penllyn, together with the Slate and other Stone, and the Mines and Minerals under or upon the said land -	John Bethell - -	- - 30½ years from the 5th April 1862, determinable by either Party at the end of the first, second, or third year of the term, on giving six months' notice - - -	Uncertain -
August 6	The right of sporting upon and over certain Parcels of inclosed Land and uninclosed Waste Land and Water, containing in the whole about 1,244 A. 3 R. 12 P., situate in the Parish of Llanycil - - - -	Francis Griffith Jones -	- - 10 years from 5th April 1862 (if the Lessee shall so long live), determinable, as to the whole or any part of the Land, on the passing of any Act of Parliament authorizing the Inclosure of such Land	12 - -
June - 13	The Slate and other Stone, and the Mines and Minerals within, under, or upon a Tract of Waste Land, containing about 250 Acres, situate on Mignant Mountain, partly in the Parish of Maentwrog, and partly in the Parish of Trawsfynydd, in the Hundred or Comott of Ardudwy - - - - - -	- - George Angus and Thomas Frederick Beale - - -	- - 21 years from 10th October 1861, determinable by the Lessees at the end of the second or any subsequent year of the term, on giving 12 months' notice -	Uncertain -
August 8	The Mines and Minerals within, under, or upon a Tract of Land, containing about 295 A. 3 R. 3 P., situate in the Parish of Celynin, otherwise Llangelynin - - - - - -	- - Stopford Thomas Jones, Charles Symonds, and John Symonds -	- - 13 years from the 5th January 1862, determinable by the Lessees at the end of the 3d year of the term, on giving six months' notice - -	Uncertain -
Sept. - 5	The right of sporting over certain Lands and Water, containing about 2,275 Acres, situate in the Parish of Festiniog, in the Hundred or Comott of Ardudwy - - -	- - The Hon. Edward Gordon Douglas Pennant - - - -	- - 10 years from 5th April 1862 (if the Lessee shall so long live) - -	33 - -

- - - - - - - of MESSUAGES or TENEMENTS, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. *s.* *d.*					£. *s.* *d.*	
1 – – and a Royalty of 1-12th part in value of the Slate and Stone and Mineral substances which shall be raised and gotten, not being less than 5*l.* per annum during the first three years, and 50*l.* per annum during the residue of the term - - -	- -	- -	- - - -	- -	Not before in Lease.	
12 – –	- -	- -	- - - -	- -	Not before in Lease.	
1 – – and a Royalty of 1-12th part in value of the Slate and other Stone and Mineral substances raised and gotten, not being less than 25*l.* per annum - -	- -	- -	- - - -	Uncertain	1 – – and a Royalty of 1-12th part in value of all Ores worked, not being less than 10*l.* per annum during the first three years, and 30*l.* per annum during the remainder of the term.	
				This Lease was surrendered on the 1st December 1856.		
1 – – and a Royalty of 1-12th part in value of all Mineral substances raised and gotten, not being less than 5*l.* for the first year, and 20*l.* per annum during the remainder of the term - - -	- -	- -	- - - -	- -	Not before in Lease.	
33 – –	- -	- -	- - - -	- -	Not before in Lease.	

Appendix, N° 30.—Comprising Leases granted - - - - - - -

DATES of LEASES.	PREMISES GRANTED.	TO WHOM.	FOR WHAT TERMS.	Estimated Annual Value.
1862:	Merioneth—*continued.*			
Nov. - 6	The Slate and other Stone, and the Mines, Minerals, and Mineral Substances within, under, or upon a tract of Land, containing about 264 a. 2 r. 6 p., situate in the Parish of Llanaber - - -	Charles Martin - -	- - 21 years from 10th October 1861	Uncertain -
„ „	The Slate and other Stone, and the Mines, Minerals and Mineral substances within, under, or upon a tract of Land, containing about 267 a. 2 r. 13 p., situate in the Parish of Llanelltyd - - -	Charles Martin - -	- - 21 years from 10th October 1861	Uncertain -
1863:				
Feb. - 23	The Slate and other Stone, and the Mines and Minerals within, under, or upon a tract of Land, containing about 380 a. 1 r. 6 p., situate partly in the Parish of Llandwywe, and partly in the Parish of Llanelltyd; also a Piece of Land, containing about 1 r. 30 p., with the Cottages thereon, situate at Borthwnog, on the Shore of the River Mawddach, in or adjacent to the Parish of Llanaber - - - - -	- - Robert Lloyd Ellis and Allen Searell -	- - 30½ years from 5th April 1862, determinable by the Lessees at the end of the first 5½ years, or at the end of the first 7, or 14, or 21 years of the term, on giving six months' notice; and determinable by the Crown, as regards the Land at Borthwnog, if the Lessees shall not have expended within the first 4 years of the term 150 *l.* in embanking the Land - - -	Uncertain -

- - - - - - - of Messuages or Tenements, &c.—*continued.*

ON NEW LEASES:				ON PRECEDING LEASES:		
RENTS reserved in NEW LEASES.	FINES paid for the same.	INSURANCES against Fire.	Other Considerations for NEW LEASES.	Annual Value per last preceding Survey.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
£. s. d.					£. s. d.	
1 - - and a Royalty of 1-12th part in value of all Slate and Stone, and Mineral substances raised and gotten, not being less than 15 *l.* per annum -	- -	- -	- - - -	Uncertain -	1 - - and a Royalty of 1-12th part in value of all Slate-stone, &c., and Mineral substances raised and gotten, not being less than 15 *l.* per annum.	
1 - - and a Royalty of 1-12th part in value of all the Slate and Stone and Mineral substances raised and gotten, not being less than 15 *l.* per annum - -	- -	- -	- - - -	Uncertain -	1 - - and a Royalty of 1-12th part in value of all the Slate-stone, &c., and Mineral substances raised and gotten, not being less than 15 *l.* per annum.	
1 - - for the Land at Borthwnog; 1 - - for the other Premises; and a Royalty of 1-12th part in value of all the Slate-stone, &c., and Mineral substances raised and gotten, not being less than 5 *l.* during the first half year, 10 *l.* per annum for the next four years, and 100 *l.* per annum for the remainder of the term - - -	- -	- -	- - Covenant by the Lessees to expend within the first four years of the term not less than 150 *l.* in embanking the Land at Borthwnog -	- - Parts of these Premises were included in a Lease granted on the 30th of October 1836, to Lewis Pugh and others, of about 315 A. 1 R. 6 P. of Land, with the Slate-stone therein, together with a Piece of Land at Borthwnog, adapted for a Wharf, the Lease being for a term of 31 years from the 10th October 1834, at Rents of 10 *l.* per annum for the Land, 1 *l.* per annum for the Wharf, and 1 *l.* per annum for the Quarry Ground, and a Royalty of 1-10th on the Slate-stone raised and gotten. This Lease was vacated on the 19th July 1860.		

WALES.

Appendix, N° 31.—A SCHEDULE of all MANORS, BUILDINGS, LANDS, and other HEREDITAMENTS, belonging to The Crown in *Wales*, which have been Sold by Private Contract, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive, under the Authority of the Acts 10 Geo. IV. c. 50, 2 Will. IV. c. 1, and 14 & 15 Vict. c. 42; showing, The Dates of the Conveyances thereof respectively; The Property comprised therein; The Names of the Purchasers; The Terms unexpired of the subsisting Leases at the Time of Sale, and the Purchase-Money paid for the Property; and also showing, according to the Survey and Valuation under which the last Lease was granted, the Annual Value of such Part thereof; and the Rents reserved, and the Fines paid for the last or subsisting Leases thereof.

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
1862:	ANGLESEA:			£. s. d.			
Nov. - 17	The Interest of the Crown in several Pieces of Land, containing together about 59 A. 3 R. 36 P., with the Buildings and Works thereon, situate on Towyn Trewan Common, in the Parishes of Llanfihangel-ynnhowyn, Llanfaelog, and Llechylched - - - - - - - - - -	- - The London and North Western Railway Company - - - -	- -	147 16 9			
	The Interest of the Crown in the under-mentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common Wastes of the Crown's Lordship or Manor of Dindathway:						
Aug. - 5 (No. 931.)	Land, containing about 3 A. 1 R. 37 P., with the Buildings thereon, being numbered respectively 42, 43, 51, 81, and 115, on the Plan of Gwalchmai Common - - - - - - - - - -	John Hughes - -	- -	32 7 -			
Aug. - 8 (No. 936.)	Land, containing about 0 A. 0 R. 5 P., with the Building thereon, being numbered 9 on the Plan of Rhosengan Common - - - -	John Elias - - -	- -	7 - -			
1863:							
Feb. - 23 (No. 977.)	Land, containing about 0 A. 3 R. 0 P, with the Buildings thereon, being numbered respectively 1 and 2 on the said Plan - - - -	Richard Williams - -	- -	35 7 -	- - Never in Lease.		
Feb. - 23 (No. 978.)	Land, containing about 0 A. 0 R. 33 P., with the Building thereon, being numbered 7 on the said Plan - - - - - - - - -	Richard Thomas - -	- -	10 1 3			
Feb. - 23 (No. 979.)	Land, containing about 0 A. 0 R. 14 P., with the Building thereon, being numbered 8 on the said Plan - - - - - - - - -	Henry Thomas - -	- -	7 17 6			
Feb. - 23 (No. 980.)	Land, containing about 1 A. 0 R. 17 P., being numbered 130 on the Plan of Gwalchmai Common - - - - - - - - - -	Richard Williams - -	- -	1 1 -			
Feb. - 23 (No. 981.)	Land, containing about 7 A. 2 R. 16 P., being numbered respectively 143 and 151 on the said Plan - - - - - - - - -	William Hughes - -	- -	10 - 8			
Feb. - 23 (No. 989.)	Land, containing about 0 A. 0 R. 3 P., with the Building thereon, being numbered 6 on the Plan of Rhosengan Common - - - -	- - Sir John Walsham, as Trustee of the Cefn Canol Family Charity - -	- -	7 - -			

	CARDIGAN: The Interest of the Crown in the under-mentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common Wastes of the Crown's Lordship or Manor of Mavanion, otherwise Mabwnion:					
Feb. - 9 (No. 941.)	Land, containing about 1 A. 3 R. 0 P., forming a portion of the Encroachment, numbered 143 on the Plan of Llanfairclydogau Mountain -	Thomas Richards - - - -	2	2	–	- - Never in Lease.
Feb. - 9 (No. 942.)	Land, containing about 1 A. 1 R. 12 P., being numbered respectively 166 and 166[a] on the said Plan - - - - - - - - -	David Jones - - -	3	10	–	
Feb. - 9 (No. 943.)	Land, containing about 6 A. 0 R. 0 P., being numbered respectively 252, 257, and 258 on the said Plan - - - - - - - - -	David Rees Owens - - - -	15	15	–	
Feb. - 9 (No. 946.)	Land, containing about 6 A. 3 R. 38 P., with the Buildings thereon, being numbered respectively 188, 189, 237, and 243 on the said Plan - -	Thomas Thomas - - - -	22	18	6	
Feb. - 9 (No. 947.)	Land, containing about 0 A. 1 R. 24 P., with the Buildings thereon, being a portion of the Encroachment numbered 10 on the said Plan - -	David James - - - -	9	2	–	
Feb. - 9 (No. 948.)	Land, containing about 3 A. 3 R. 20 P., being numbered respectively 21 and 25 on the said Plan - - - - - - - - -	John Morgans - - - -	10	10	–	
Feb. - 9 (No. 949.)	Land, containing about 2 A. 2 R. 37 P., with the Building thereon, being numbered respectively 29 and 30 on the said Plan - - - -	David Jones - - - -	7	–	–	
Feb. - 9 (No. 950.)	Land, containing about 7 A. 1 R. 31 P., with the Buildings thereon, being numbered respectively 69, 71, 72, and 73 on the said Plan - -	Richard Morgans - - - -	25	–	6	
Feb. - 9 (No. 951.)	Land, containing about 1 A. 3 R. 3 P., with the Building thereon, being numbered respectively 77 and 78 on the said Plan - - - -	Henry Marsden - - - -	12	5	–	
Feb. - 9 (No. 952.)	Land, containing about 1 A. 0 R. 31 P., being numbered 145 on the said Plan - - - - - - - - - - - - -	- ditto - - - - -	2	5	6	
Feb. - 9 (No. 953.)	Land, containing about 4 A. 2 R. 4 P., with the Building thereon, being numbered respectively 156, 157, 158, 159, 160, 161, and 162 on the said Plan - - - - - - - - - - - -	Eleanor Jones - - - -	18	14	6	
Feb. - 9 (No. 954.)	Land, containing about 1 A. 1 R. 29 P., with the Building thereon, being numbered respectively 163, 164, and 165 on the said Plan - -	Evan Jenkins - - - -	9	12	6	
Feb. - 9 (No. 955.)	Land, containing about 0 A. 2 R. 21 P., being numbered 167 on the said Plan - - - - - - - - - - - -	David Owens - - - -	1	15	–	
Feb. - 9 (No. 956.)	Land, containing about 1 A. 1 R. 29 P., being numbered 190 on the said Plan - - - - - - - - - - - -	John Williams - - - -	3	6	6	
Feb. - 9 (No. 957.)	Land, containing about 4 A. 3 R. 0 P., with the Buildings thereon, being numbered respectively 196, 197, 231, and 232 on the said Plan -	Thomas Davies - - - -	16	5	6	
Feb. - 9 (No. 958.)	Land, containing about 3 A. 2 R. 28 P., with the Buildings thereon, being numbered respectively 200, 219, and 220 on the said Plan - -	Thomas Jones - - - -	14	3	6	

Appendix, N° 31.—A Schedule of all Manors, Buildings, Lands, and other Hereditaments, belonging to The Crown in *Wales*, which have been Sold by Private Contract, &c.—*continued.*

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
1863:	Cardigan—*continued.*			£. s. d.		£. s. d.	
Feb. 9 (No. 959.)	Land, containing about 2 A. 3 R. 19 P., with the Building thereon, being numbered respectively 229, 236 and 238 on the said Plan	David Davies		13 2 6			
Feb. 9 (No. 960.)	Land, containing about 2 A. 0 R. 21 P., with the Buildings thereon, being numbered respectively 230, 233 and 235 on the said Plan	Mary Williams		11 7 6			
Feb. 9 (No. 961.)	Land, containing about 1 A. 1 R. 21 P., being numbered 234 on the said Plan	John Jones		2 16 –			
Feb. 9 (No. 962.)	Land, containing about 6 A. 3 R. 28 P., with the Building thereon, being numbered respectively 250, 251, 259, 260, 261, 283 and 284 on the said Plan	David Lloyd		29 18 6			
Feb. 9 (No. 963.)	Land, containing about 1 A. 1 R. 4 P., being a portion of the Encroachment numbered 274 on the said Plan	Evan Richards		2 16 –			
Feb. 9 (No. 964.)	Land, containing about 5 A. 1 R. 4 P., with the Building thereon, being numbered respectively 281, 282 and 285 on the said Plan	Mary Rees		18 14 6			
Feb. 9 (No. 965.)	Land, containing about 9 A. 2 R. 33 P., with the Building thereon, being a portion of the Encroachment numbered 306 on the said Plan	John Williams		22 18 6			
Feb. 23 (No. 985.)	Land, containing about 0 A. 0 R. 7 P., being numbered 15[a] on the said Plan	Jane Evans		– 7 –	– – Never in Lease.		
Feb. 23 (No. 986.)	Land, containing about 8 A. 0 R. 21 P., with the Building thereon, being numbered respectively 244, 245, 248 and 249 on the said Plan	Thomas Pugh		22 4 6			
Feb. 23 (No 987.)	Land, containing about 3 A. 3 R. 39 P., comprising the whole of the Encroachment numbered 211, and a portion of that numbered 212 on the said Plan	John Davies		11 7 6			
Feb. 23 (No. 988.)	Land, containing about 1 A. 1 R. 15 P., being numbered 207 on the said Plan	David Owens		2 12 6			
1862:	The Interest of the Crown in the under-mentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common's Wastes of the Crown's Lordship or Manor of Mevennith:						
Aug. 5 (No. 932.)	Land, containing about 70 A. 1 R. 1 P., with the Buildings thereon, being numbered 3 on the Plan numbered 1 of the said Lordship or Manor	Jane Davies		34 17 6			
Mar. 18 (No. 1,004.)	Land, containing about 48 A. 2 R. 18 P., with the Building thereon, being numbered 62 on the said Plan	David Evans	20 years	67 12 6	– –	3 8 –	

402.	1863: Feb. 14 (No. 967.)	CARMARTHEN: The Interest of the Crown in a Piece of Land, containing 0 A. 1 R. 2 P., or thereabonts, being an Encroachment from the Common Wastes of the Crown's Lordship or Manor of Talley, and numbered 25 on the Plan of Leasehold property and Encroachments in the said Lordship or Manor	John Davies			1	5	–	
	1862: April 8	CARNARVON: The Interest of the Crown in a Piece or Parcel of Land, containing about 0 A. 0 R. 26 P., situate at Penmaenmawr, in the Parish of Dwygyfylchi	William Williams			21	14	–	
	1863: Feb. 23 (No. 982.)	The Interest of the Crown in a Piece of Land, containing about 2 A. 0 R. 36 P., being an Encroachment from the Common Wastes of the Crown's Hundred of Creuddyn, and numbered *a* 2 on the Plan of Llysfaen Common	William Pennington			65	–	–	
	1862: Aug. 5 (No. 933.)	The Interest of the Crown in the undermentioned Pieces of Land, being Encroachments from the Common Wastes of the Vill and Borough of Criccieth: Land, containing about 0 A. 0 R. 0¾ P., being marked respectively (D.) and (E.) on the Plan of the said Vill and Borough	John Jones			–	16	8	
T 4	1863: Mar. 31 (No. 1,007.)	Land, containing about 0 A. 0 R. 1 P., being marked (C.) on the said Plan	William Watkin			–	12	6	- - Never in Lease.
	1862: June 18 (No. 929.)	The Interest of the Crown in the under-mentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common Wastes of the Crown's Hundred of Uchaf and Isaf: Land, containing about 0 A. 1 R. 8 P., being numbered respectively 1, 2, 3 and 7, on the Plan of Encroachments at Gwydir Issa	Hugh Jones			8	1	6	
	June 18 (No. 930.)	Land, containing about 0 A. 0 R. 6 P., being numbered respectively 4, 5 and 6 on the said Plan	Thomas Hughes			2	12	6	
	1863: Mar. 5 (No. 995.)	The Interest of the Crown in a Piece of Land, containing about 10 A. 3 R 6 P., being an Encroachment from the Common Wastes of the Crown's Hundred of Uwchgorfai, and numbered respectively 29 and 34 on the Plan of the Parishes of Llandwrog and Llanwnda	- - John Casson and Llewellyn Turner, trustees and executors under the Will of the late F. J. W. Jones			31	–	–	
	1863: Mar. 3	CARNARVON AND DENBIGH: The Interest of the Crown in several Pieces of Land or Foreshore, being Parcels of the Bed and Shore of the River Conway, containing altogether about 7 A. 2 R. 28 P., situate partly in the Parish of Llangwstenin, in the County of Carnarvon, and partly in the Parish of Llansaintffraid Glan Conway, in the County of Denbigh	- - The Conway and Llanrwst Railway Company			147	–	–	

(continued)

Appendix, N° 31.—A Schedule of all Manors, Buildings, Lands, and other Hereditaments, belonging to The Crown in *Wales*, which have been Sold by Private Contract, &c.—*continued.*

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE-MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
1863:	DENBIGH:			£. s. d.		£. s. d.	
Feb. - 20	The Interest of the Crown in a Piece of Land or Foreshore of the River Clwyd, lying between High and Low-water Mark, containing about 11 A. 3 R. 20 P., situate on the West side of the River in the Parish of Abergele, and including the Steamboat Pier at Voryd - - -	Hugh Robert Hughes -	28 years -	900 – –			
1862:	The Interest of the Crown in the under-mentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common Wastes of the Crown's Lordship of Denbigh:						
April - 29 (No. 919.)	Land, containing about 0 A. 2 R. 7 P., being numbered 1,029 on the Plan of the said Lordship - - - - - - - - - - -	- - Spencer Bulkeley Wynne, Lord Newborough	- - -	1 – 11	- - Never in Lease.		
May - 21 (No. 928.)	Land, containing about 50 A. 0 R. 5 P., being numbered respectively 540 and 541 on the said Plan - - - - - - - - -	Bryan John Robin -	- - -	17 – –			
1863: Feb. - 9 (No. 939.)	Land, containing about 10 A. 1 R. 17 P., being numbered respectively 628, 706, and 707 on the said Plan - - - - - - - - -	Townshend Mainwaring -	- - -	19 5 4			
Feb. - 23 (No. 983.)	Land, containing about 1 A. 1 R. 10 P., being numbered respectively 207 and 208 on the said Plan - - - - - - - - -	Jane Williams - -	- - -	3 3 –			
Feb. - 23 (No. 992.)	Land, containing about 9 A. 2 R. 10 P., being numbered 474 on the said Plan - - - - - - - - - - -	Frederick Frodsham -	- - -	10 – –			
1862:	The Interest of the Crown in the undermentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common Wastes of the Crown's Lordship or Manor of Bromfield and Yale:						
April - 29 (No. 920.)	Land, containing about 0 A. 0 R. 13 P., with the Buildings thereon, being a portion of an Encroachment numbered 58 on the Plan of Cefn Mawr - - - - - - - - - - -	Jonathan Jones - -	- - -	5 5 –			
April - 29 (No. 921.)	Land, containing about 0 A. 0 R. 24 P., with the Buildings thereon, being numbered respectively 66[a] and 66[c] on the said Plan - - - -	Jane Evans - -	- - -	3 15 3			
April - 29 (No. 922.)	Land, containing about 0 A. 0 R. 17 P., with the Buildings thereon, being numbered respectively 240, 241, and 241[a] on the said Plan - -	Jane Evans - - -	- - -	21 17 6			
April - 29 (No. 923.)	Land, containing about 0 A. 0 R. 4 P., with the Building thereon, being numbered 125[c] on the said Plan - - - - - - - -	Jonathan Jones - -	- - -	11 14 6			
April - 29 (No. 924.)	Land, containing about 0 A. 0 R. 11 P., with the Building thereon, being numbered 65[a] on the said Plan - - - - - - - -	Gabriel Roberts - -	- - -	1 15 –			

May - 10 (No. 926.)	Land, containing about 0 A. 0 R. 2 P., with the Building thereon, being numbered 136 and 136[a] on the said Plan - - - - - - -	John Hughes - -	- - -	17 10 -	- - Never in Lease.	
August - 5 (No. 934.)	Land, containing about 0 A. 0 R. 7 P., with the Building thereon, being numbered 18[e] on the Plan of Encroachments at Rhosllanerchrygog -	- - Thomas Leeke, John Williams, and John Jones	- - -	5 5 -		
August - 5 (No. 935.)	Land, containing about 0 A. 1 R. 7 P., with the Buildings thereon, being numbered 277 on the Plan of Brymbo Common - - - - -	- - The North Minera Mining Company - -	- - -	18 6 4		
1863: Feb. - 9 (No. 940.)	Land, containing about 0 A. 0 R. 9 P., with the Buildings thereon, being numbered 125[a] on the Plan of Cefn Mawr - - - - - -	Ishmael Jones - -	- - -	12 15 6		
Feb. - 14 (No. 966.)	Land, containing about 13 A. 0 R. 32 P., being numbered respectively 165, 169, 269, and 270 on the Plan of Brymbo Common - - - -	Edward Kenrick - -	- - -	24 10 -		
Feb. - 23 (No. 984.)	Land, containing about 1 A. 0 R. 13 P., with the Buildings thereon, being numbered 252[a] on the said Plan - - - - - - - -	Richard Anderton - -	- - -	5 10 10		
March - 5 (No. 996.)	Land, containing about 0 A. 0 R. 22 P., situate at Brynllewenydd, in the Parish of Ruabon, being numbered 7 on the Plan of the Encroachment	James Hardcastle - -	- - -	7 10 -		
March - 5 (No. 997.)	Land, containing about 0 A. 0 R. 2¾ P., situate at Cefn Mawr, being numbered 163[a] on the Plan of the Encroachment - - - - - -	- - Exuperius Pickering, Edward Jones, and Thos. Richards (Trustees of the Cefn Mawr Waterworks Company - - -	- - -	- 14 -		
March - 5 (No. 998.)	Land, containing about 0 A. 0 R. 6 P., situate at the Nant, Coed Poeth, being numbered 167[c] on the Plan of the Encroachment - - - -	Ellis Richards - -	- - -	1 15 -		
March - 5 (No. 999.)	Land, containing about 0 A. 0 R. 4 P., with the Building thereon, situate at the Nant, Coed Poeth, being numbered 179[a] on the Plan of the Encroachment - - - - - - - - - - - -	Thomas Jones - -	- - -	4 14 6		
March - 5 (No. 1,000.)	Land, containing about 0 A. 0 R. 4 P., situate at the Nant, Coed Poeth, with the Building thereon, being numbered 179[b] on the Plan of the said Encroachment - - - - - - - - - - - -	John Jones - -	- - -	4 14 6		
March - 5 (No. 1,001.)	Land, containing about 0 A. 2 R. 1 P., comprising the whole of the Encroachment numbered 181[b], and a portion of that numbered 182[b] on the Plan of Coed Poeth, being numbered 181[b] and 182[b] - -	John Davies - -	- - -	3 7 11		
March - 5 (No. 1,002.)	Land, containing about 0 A. 0 R. 11 P., with the Building thereon, being a portion of the Encroachment numbered 182[b] on the said Plan, and numbered 182[c] - - - - - - - - - - - -	William Davies - -	- - -	2 3 4		
March - 5 (No. 1,003.)	Land, containing about 0 A. 0 R. 9 P., with the Building thereon, being a portion of the Encroachment numbered 182[b] on the said Plan, and numbered 182[d] - - - - - - - - - - - -	George Davies - -	- - -	2 3 4		
March - 31 (No. 1,005.)	Land, containing about 0 A. 0 R. 14 P., being marked *a.* on the Plan of Encroachments on Rossett Green - - - - - - - -	Thomas Maddock - -	- - -	1 4 6		
March - 31 (No. 1,006.)	Land, containing about 0 A. 2 R. 24 P., being numbered 319 on the Plan of Broughton Township - - - - - - - - - - -	Ellis Jones - - -	- - -	3 3 -		

Appendix, N° 31.—A Schedule of all Manors, Buildings, Lands, and other Hereditaments, belonging to The Crown in *Wales*, which have been Sold by Private Contract, &c.—*continued.*

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE-MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
	FLINT:			£. s. d.			
1862:	The Interest of the Crown in the under-mentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common Wastes of the Crown's Lordship or Manor of Englefield:						
May - 10 (No. 927.)	Land, containing about 1 A. 2 R. 35 P., with the Buildings thereon, being numbered respectively 2 and 3 on the Plan of Halkin Mountain -	- - Clement Decimus Williamson - - -	- - -	11 9 4			
Aug. - 8 (No. 937.)	Land, containing about 0 A. 0 R. 11 P., being numbered 46 on the said Plan - - - - - - - - - - - - -	- - Thomas Roberts and John Lloyd - - -	- - -	- 7 -			
Aug. - 13 (No. 938.)	Land, containing about 2 A. 3 R. 19 P., with the Buildings thereon, being numbered respectively 7, 8, 10, 12, 13, 14, 15, 16, 16a, 17, 19, 20, 23, 23a, 23b, 24, 24a, 24b, 25, 26, 26a, 26b, 27, 27a, 28, 29, 30, 31, 32, 32a, 33, 34, 34a, 35, 36, 36a, 37, 38a, 38c, 41a, 42, 44, 45, 47, 50, 56, 60, 65, 66, 67, 67a, 68, 69, 70, 70a, 71, 72, 72a, 73, 74, and 75, on the said Plan - - - - - - - - - - - - -	- - Richard Grosvenor Marquis of Westminster	- -	256 5 4			
Feb. - 9 (No. 944.)	Land, containing about 0 A. 0 R. 4 P., with the Building thereon, being numbered 52 on the said Plan - - - - - - - - -	Edward Jones - -	- -	1 7 5			
Feb. - 23 (No. 991.)	Land, containing about 0 A. 0 R. 30 P., being numbered 5 on the said Plan - - - - - - - - - - - - -	Josiah Taplin - -	- -	- 19 10	- - Never in Lease.		
March - 31 (No. 1,008.)	Land, containing about 0 A. 0 R. 33 P., with the Buildings thereon, being numbered 57 and 57a, and forming portions of the Encroachment numbered 57 on the said Plan - - - - - - - - -	Edward Bate - - -	- -	10 14 1			
March - 31 (No. 1,009.)	The Interest of the Crown in a Piece of Land, containing about 0 A. 1 R. 21 P., with the Building thereon, being an Encroachment from the Common Wastes of the Lordship or Hundred of Prestatyn, and numbered 10 on the Plan of the Parish of Dyserth - - - - - - -	Joseph Jones - - -	- -	6 2 6			
	MERIONETH:						
Feb. - 9 (No. 945.)	The Interest of the Crown in a Piece of Land, containing about 2 A. 0 R. 19 P., being Encroachments from the Common Wastes of the Crown's Lordship of Penllyn, and numbered respectively 1, 2, and 3 on the Plan of Gwastad Rhos Common - - - - - - - - - -	- - The Rev. Edmond Salisbury Foulkes, B.D., and others, Trustees under the Will of the Rev. Edmond Meyrick, deceased - -	- -	16 16 -			

1862:	MONMOUTH:					
Dec. - 26	The reversionary Interest of the Crown in a Piece of Land, containing about 0 A. 1 R. 37 P., with the Buildings thereon, situate at Nant-y-glo, in the parish of Aberystwith, to be used as and for a Parsonage for the Perpetual Curate of the Perpetual Curacy of Nant-y-glo, and glebe for the same - - - - - - - - - - - -	- - The Rev. John Morgan, and his successors in the Curacy of Nant-y-glo	- -	1 - -	- - Never in Lease.	
	RADNOR:					
Aug. - 5	The Interest of the Crown in two Pieces or Parcels of Land, containing together 2 A. 0 R. 36 P., situate in the parish of Heyop, being part of the Waste Land of the Lordship or Manor of Knucklas - - -	- - The Central Wales Railway Company -	- -	29 7 6		
Dec. - 29	The Interest of the Crown in a Piece of Land, containing about 38 A. 0 R. 30 P., situate at Warren Bank, Melenydd, in the Township of Church Llandewi, in the Parish of Llandewi-Ystradenny, in the Lordship or Manor of South Ugre, being the allotment awarded to the Crown in the matter of the Ugre Inclosure, and numbered 1 on the Plan attached to the award in the matter of the said Inclosure - -	John Griffiths - -	- -	200 - -		
1863:						
Jan. - 5	The Interest of the Crown in a Tract of uninclosed Waste Land, containing about 134 A. 3 R. 25 P., situate within and forming part of Her Majesty's Manor of Presteign, in the Parish of Presteign - - - - -	Richard Green Price -	- -	200 - -		
	The Interest of the Crown in the under-mentioned Pieces of Land, being Encroachments from the Common Wastes of the Crown's Lordship or Manor of Knucklas:					
Feb. - 14 (No. 968.)	Land, containing about 0 A. 0 R. 25 P., being numbered 2^b on the Plan numbered 2 of the said Lordship or Manor - - - - - -	John Griffiths - -	- -	1 15 -		
Mar. - 31 (No. 1,010.)	Land, containing about 3 A. 3 R. 35 P., being numbered respectively 31 and 32 on the Plan numbered 1 of the said Lordship or Manor -	Richard Jones - -	- -	21 - -		
	The Interest of the Crown in the under-mentioned Pieces of Land, being Encroachments from the Common Wastes of the Crown's Lordship or Manor of Presteign:					
Feb. - 27 (No. 993.)	Land, containing about 0 A. 0 R. 25 P., being numbered respectively 3 and 4 on the Plan of Encroachments in the said Lordship or Manor	John Evans - -	- -	1 11 6		
Feb. - 27 (No. 994.)	Land, containing about 0 A. 0 R. 11 P., being numbered 2 on the said Plan - - - - - - - - - - - - - -	Thomas Davies - -	- -	- 14 -		
	The Interest of the Crown in the under-mentioned Pieces of Land, with the Buildings thereon, being Encroachments from the Common Wastes of the Crown's Lordship or Manor of South Ugre:					
1862:						
April - 29 (No. 918.)	Land, containing about 3 A. 3 R. 12 P., being numbered respectively 45, 46 and 47 on the Plan numbered 22 of the said Lordship or Manor -	William Price - -	- -	13 13 -		

Appendix, N° 31.—A Schedule of all Manors, Buildings, Lands, and other Hereditaments, belonging to The Crown in *Wales*, which have been Sold by Private Contract, &c.—*continued.*

DATES of CONTRACTS.	PREMISES SOLD.	NAMES of PURCHASERS.	TERMS UNEXPIRED of subsisting Leases at the Time of Sale.	PURCHASE-MONEY.	ANNUAL VALUE per Surveys for last LEASES.	RENTS reserved in last LEASES.	FINES paid for last LEASES.
1862:	Radnor—*continued.*			£. s. d.			
May - 10 (No. 925.)	Land, containing about 1 A. 1 R. 20 P., being numbered respectively 49 and 50 on the Plan numbered 16 of the said Lordship or Manor -	The Rev. William George Leigh Wasey, and his successors in the Curacy of Aston Eyre -	- -	1 18 5	- - Never in Lease.		
1863:							
Feb. - 14 (No. 969.)	Land, containing about 0 A. 3 R. 28 P., being numbered 50 on the Plan numbered 22 of the said Lordship or Manor - - - - - -	James Owens - -	- -	1 1 –			
Feb. - 14 (No. 970.)	Land, containing about 2 A. 2 R. 0 P., being numbered respectively 9[a] and 10 on the Plan numbered 11 of the said Lordship or Manor - -	Thomas Davies - -	- -	15 15 –			
Feb. - 14 (No. 971.)	Land, containing about 0 A. 3 R. 38 P., with the Buildings thereon, being numbered respectively 28[a] and 28[b] on the Plan numbered 7 of the said Lordship or Manor - - - - - - - - - - -	Thomas James - -	- -	21 – –			
Feb. - 14 (No. 972.)	Land, containing about 2 A. 0 R. 0 P., with the Building thereon, being numbered 26 on the Plan numbered 14 of the said Lordship or Manor - - - - - - - - - - - - -	Thomas Morgan - -	- -	21 – –			
Feb. - 14 (No. 973.)	Land, containing about 4 A. 3 R. 12 P., being numbered respectively 11, 12 and 13 on the Plan numbered 22 of the said Lordship or Manor -	Sarah Williams - -	- -	11 4 –			
Feb. - 14 (No. 974.)	Land, containing about 3 A. 1 R. 28 P., being numbered respectively 1 on the Plan numbered 16, and 1 and 2 on the Plan numbered 22 of the said Lordship or Manor - - - - - - - - - - -	John Jones - - -	- -	8 8 –			
Feb. - 14 (No. 975.)	Land, containing about 0 A. 3 R. 6 P., being numbered 26 on the Plan numbered 21 of the said Lordship or Manor - - - - -	Mary Price - - -	- -	5 10 3			
Feb. - 14 (No. 976.)	Land, containing about 1 A. 1 R. 22 P., with the Building thereon, being numbered respectively 99 and 100 on the Plan numbered 2 of the said Lordship or Manor - - - - - - - - - - -	Thomas Williams - -	- -	26 15 10			
Feb. - 14 (No. 990.)	Land, containing about 0 A. 0 R. 4 P., with the Building thereon, being numbered 23 on the Plan numbered 21 of the said Lordship or Manor - - - - - - - - - - - - -	Edward Williams - -	- -	2 12 6			

Appendix, N° 32 (A.)—A SCHEDULE of the RENTS discharged from the Rentals of the several Receivers in respect of Property Sold, Exchanged, or otherwise disposed of, between the 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

ANNUAL RENT.	When and from what Time Discharged.	PROPERTY.	Whether Sold, Exchanged, or otherwise disposed of.	OBSERVATIONS.
£. s. d.		CARDIGAN:		
3 8 –	From the 10th October 1862 -	- - Land, containing about 48 A. 2 R. 18 P., with the Building thereon, being numbered 62 on the Plan numbered 1 of the Crown's Lordship or Manor of Mevennith - -	Sold. *Vide* Schedule of Sales, page 150.	
		CARNARVON:		
2 – –	From the 10th October 1860 -	- - Land, containing about 3 A. 3 R. 6 P., situate on Morfa Neigwl, in the Parish of Llanengan, being the Allotment numbered 1 on the Plan marked C. referred to in the Inclosure Award, made in pursuance of the Act 51 Geo. 3, c. 49, together with the Cottages and Malt-house thereon	- - Sold. *Vide* Schedule of Sales in 39th Report of Commissioners of Woods, &c., page 140.	
		DENBIGH:		
15 – –	From the 10th October 1862 -	- - Foreshore of the River Clwyd, containing about 11 A. 3 R. 20 P., situate on the west side of the River, in the Parish of Abergele, and including the Steam-boat Pier at Voryd - - - - - - - - - -	Sold. *Vide* Schedule of Sales, page 152.	

Appendix, N° 32 (B.)—A SCHEDULE of all MONIES due to Her Majesty in respect of RENTS in charge with the several RECEIVERS of the LAND REVENUE under LEASES, or AGREEMENTS for LEASES, and which shall have been owing for a greater Period than a Year; showing the Term during which each Arrear shall have been accruing, and the Measures, if any, in progress for the Recovery of the same.

No. on Rental.	TENANT.	PREMISES.	Annual Rent.	Rents due to 10th October 1862, and Unpaid on 31st March 1863.		Measures, if any, in progress for the Recovery of the Arrears.	OBSERVATIONS.
				No. of Years.	Amount.		
		SCOTLAND:	£. s. d.		£. s. d.		
		EDINBURGH:					
	The Caledonian Horticultural Society - - - - -	- - A portion of the Lands called Herdshill, part of the Lands and Barony of Inverleith, extending to about 14 A. 3 R. 21 P., and occupied as Horticultural Gardens, and the Feu Duty thereof -	140 5 –	4½	631 2 6	- - Repeated applications have been made to the Society for payment of this arrear. The Society have requested further time to enable them to complete some contemplated arrangements for the future conduct of their Institution, and it is hoped that the arrear will shortly be discharged.	

Appendix, N° 32 (B.)—A Schedule of all Monies due to Her Majesty in respect of Rents in Charge with the several Receivers of the Land Revenue, &c.—*continued.*

No. on Rental.	TENANT.	PREMISES.	Annual Rent.	Rents due to 10th October 1862, and Unpaid on 31st March 1863.		Measures, if any, in progress for the Recovery of the Arrears.	OBSERVATIONS.
				No. of Years.	Amount.		
		WALES:	£. s. d.		£. s. d.		
		ANGLESEA:					
89	Jonathan and David Russell -	Part of the Bed of the Menai Straits -	20 – –	8	160 – –	- - - - -	- - The Lessees abandoned the Oyster Fishery in connection with which this Lease was obtained, and left the neighbourhood several years since.
		CARNARVON:					
138	Robert Tart - - - -	Mines on Pydew Mountain - - -	1 – –	24	24 – –	- - - - -	- - Lessee is dead; no workings; Lease expired on 10th October 1861.
146	David Owen Jones - -	- - Mines, &c., within Land called "Nant-y-Nele," in the Parish of Penmachno - - - - - - -	1 – –	2	2 – –	- - - - -	- - The Lease has expired, and the Assignee has removed, and pays no attention to the application made to him for payment.
		DENBIGH:					
194	Robert Harrison and W. Meyrick Jones - - - -	- - Mines, &c. in the Parishes of Llanfairtalhaiarn and Aber - - -	1 – –	26	26 – –	- - - - -	- - No workings; the Mine is abandoned.
200	John Hopwood and Samuel Hughes - - - -	Mines, &c. at Greeneithin Common -	1 – –	19½	19 10 –	- - - - -	- Same observation; one Lessee is dead, and the other is a pauper.
		MERIONETH:					
109	James Harvey - - -	Mines on Moelhafod Mountain - -	1 – –	14	14 – –	- - - - -	The Lessee died insolvent.
		Minimum Royalty - - -	10 – –		140 – –		
113	Bailey Sherwood - - -	Mines, &c. in the Parish of Llanelltyd	1 – –	11	11 – –	- - - - -	No workings.
		Minimum Royalty - - -	10 – –		110 – –		
149	Stopford Thomas Jones, Charles Henry Baker, and Thomas Watson - - - -	Mines, &c. in the Parish of Celynin -	1 – –	1	1 – –	- - - - -	- The Lease in respect of which these arrears accrued due has been vacated for non-payment of the Rent, &c.
		Minimum Royalty - - -	15 – –		15 – –		

Appendix, N° 32 (C.)—A SCHEDULE of all MONIES remitted on Her Majesty's behalf in respect of any RENTS in charge with the several RECEIVERS; specifying whether any previous Remission has taken place in respect of the same RENT, and the Circumstances and the Authority under which Remitted; between 1st day of April 1862 and the 31st day of March 1863, both days inclusive.

DESCRIPTION OF PROPERTY.	ANNUAL CHARGE. MONEY STERLING.	ANNUAL CHARGE. VICTUAL. Imperial Measure.	MONIES REMITTED.	Whether any previous Remission.	Circumstances under which Remitted.	Authority for Remission.	OBSERVATIONS.
SCOTLAND:							
BISHOPS' RENTS:	£. s. d.	Qrs. Bu. Pks. Gls. Qts.	£. s. d.				
Archbishoprick of St. Andrew's	13 4 1	4 1 1 0 2	1,665 6 11	None	-- These rents on the transfer of the management of the Land Revenues of the Crown in Scotland from the Barons of the Exchequer in Scotland to the Commissioners of Her Majesty's Woods, &c., in the year 1832, had been for at least 60 years previously officially and judicially treated as irrecoverable	-- Treasury Warrant, dated 24th February 1863.	
Bishoprick of Edinburgh	- - -	- - - -	72 5 7				
Bishoprick of Moray	6 1 5	5 3 0 0 0	1,295 9 5				
Bishoprick of Galloway	7 11 9	- - - -	1,037 10 11				
Bishoprick of Aberdeen	2 14 10	- - - -	266 2 10				
Bishoprick of Dunblane	- - -	- - - -	333 10 7				
General Surcharges for Crop 1837, and preceding	- - -	- - - -	8,581 5 6				
SURCHARGES:							
Archbishoprick of St. Andrew's	13 17 3	- - - -	318 16 4				
Bishoprick of Edinburgh	27 - 5	18 3 1 1 0	1,242 2 -				
Bishoprick of Brechin	2 11 8	B. F. P. L. 3 2 3 2½ / Q. B. P. G. 0 6 0 0	141 16 7				
Bishoprick of Caithness	9 18 9	- - - -	228 11 7				
Bishoprick of Moray	3 3 4	- - - -	72 16 8				
Bishoprick of Aberdeen	4 18 11	- - - -	113 15 2				
Bishoprick of Galloway	56 11 1	- - - -	1,300 14 7				
Lordship of Ettrick Forest	2 10 -	- - - -	35 - -				
	150 3 6	28 5 2 1 2	16,705 4 8				
		B. F. P. L. 3 2 3 2½					

Appendix, N° 32 (C.)—A SCHEDULE of all Monies remitted on Her Majesty's behalf in respect of any Rents in charge with the several Receivers, &c.—*continued.*

DESCRIPTION OF PROPERTY.	ANNUAL RENT.	MONIES REMITTED.	Whether any previous Remission.	Circumstances under which Remitted.	Authority for Remission.	OBSERVATIONS.
	£. s. d.	£. s. d.				
IRELAND:						
Parcels of the Lands of Callough, County Clare - - - - - - -	1 7 2¾	241 19 7⅝	None -	- - These yearly sums have been returned on the periodical Lists of Insolvent Arrears for upwards of 160 years; and having been ascertained to be erroneous charges, the same, with the Arrears which had accumulated thereon, have been struck out of the Rental and Accounts - - - -	- - Treasury Warrant, dated 9th March 1863.	
Another Parcel of the same Lands -	- - 3¼	2 6 9⅛				
Rectory of Templederry, County Tipperary - - - - - - - -	- 8 7½	18 14 1¼	None -	- - These are old standing Arrears, returned on the annual Insolvent Lists, some portions of which had been received by a former collector, who died in 1820: the annual Rents are in regular receipt - - - - - - - -	- - Treasury Warrant, dated 21st Mar. 1863.	
Lands of Bellanakilly, part same County	1 12 9½	129 10 3½				
Lands of Knockarum, same County -	1 13 4½	163 11 8¾				
Premises in the Counties of Clare and Tipperary - - - - - -	- -	573 11 4½	None -	- - This sum of 573*l.* 11*s.* 4½*d.* is composed of several items, and has been for many years returned in the Accounts as "Arrears overclaimed by former Collectors." The greater proportion of these overclaims originated in or before the year 1805; and the remainder, some of which were not well founded, and were erroneously charged against the Collector between 1805 and 1820; the whole were irrecoverable, and have been discharged from the Accounts - - -	- - Treasury Letter, dated 5th November 1862.	

ISLE OF MAN:				
Mines and Quarries in the Parish of Maughold:				
Rent - - - - - - -	1 - -			
Minimum Royalty - - -	50 - -	50 - -	None -	- - In consequence of the heavy Losses sustained by the Lessee in working this Mine, the Royalty for the year ended 10th October 1861 has been remitted - - - - - - - - Treasury Warrant, dated 16th June 1862.
WALES.				
COUNTY OF MERIONETH:				
Mines and Quarries in the Parish of Llanelltyd:				
Rent - - - - - -	1 - -	63 - -		
Minimum Royalty - - -	20 - -			
Mines and Quarries in the Parish of Llanelltyd:			None -	The Lessee died insolvent - - - - - - - - - Treasury Warrant, dated 1st August 1862.
Rent - - - - - - -	1 - -	63 - -		
Minimum Royalty - - -	20 - -			
Mines, &c. in the Parish of Llanfachreth:				
Rent - - - - - - -	1 - -	93 - -	None -	- - A large sum of Money having been laid out by the Lessee in working the Mine without any return, a compromise was effected by the acceptance of one moiety of the arrears of Rent and Royalty due, and the balance, being the remaining moiety, was remitted - - - - - - ditto.
Minimum Royalty - - -	30 - -			

Appendix, AA.

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1862–63.

ACCOUNTS of the Commissioners of Her Majesty's Woods, Forests and Land Revenues, for the Year ended 31st March 1863.

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Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

I.—AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners 31st March 1863,

THE CAPITAL OF

Dr. Per Acts 10 Geo. 4, c. 50,

RECEIPT.

	£. s. d.	£. s. d.	Cash. £. s. d.	Stock and other Securities. £. s. d.
To Balances on the 1st April 1862, viz.—				
1st. Cash Balance, as per General Abstract at page 220		2,673 3 2		
Due to Capital for Advances on account of the removal of the Colonnade in Regent-street (per Act 11 & 12 Vict. c. 50)	3,121 5 1			
Less,—Received on account of Assessment made 1st November 1861	115 1 6			
		3,006 3 7		
Due by the Trustees of Sunk Island Roads, for Advances out of Capital, under the Act 15 & 16 Vict. c. 45		1,241 12 5		
			6,920 19 2	
2d. Stock, 3 per Cent. Consolidated Annuities		- - -	- - -	73,787 16 9
Stock, 3 per Cent. Reduced Annuities		- - -	- - -	133,270 2 10
Stock, 3 per Cent. Reduced Annuities (Asgill House)		- - -	- - -	578 4 3
To Sales of Estates, &c.:				
England and Wales:		£. s. d.		
Anglesea—Land on Towyn Trewan, in the Parishes of Llanfaelog, Llechylched, and Llanfihangel-yn-nhwyn		147 16 9		
Berks—Premises known as the Old Bakehouse, at Windsor		490 - -		
Cardigan—Land at Borth, in the Parish of Llanfihangel-gener-glyn, required for the Aberystwith and Welsh Coast Railway		20 - -		
Carnarvon—Land below high-water mark, in the Parishes of Llangwstenin and Llansantffraid-glan-Conway, in the Counties of Carnarvon and Denbigh	£. s. d. 147 - -			
Waste Land at Penmaenmawr, Parish of Dwygyfylchi	21 14 -			
Foreshore of the River Conway, taken by the St. George's Harbour Company	19 - -			
		187 14 -		
Chester—Allotment set out under the Delamere Forest Award		2 10 -		
Cornwall—The Rialton Estate		68,420 - -		
Denbigh—Land and Foreshore of the River Clwyd, at Voryd, with Pier and Buildings thereon		900 - -		
Dorset—The Gillingham Estate	£. s. d. 29,500 - -			
Land and Buildings in the Island of Portland	916 11 -			
		30,416 11 -		
Flint—Land and Foreshore of the River Clwyd		75 - -		
Hants—Land below high-water mark at Stokes Bay and Oyster Lake	50 - -			
Land below high-water mark at Ryde, Isle of Wight	50 - -			
		100 - -		
Lancaster—Land below high-water mark at Blackpool		5 - -		
Lincoln—Land below high-water mark at Clee and Grimsby, required for the Manchester, Sheffield and Lincolnshire Railway		200 - -		
Merioneth—Land in or adjacent to Parishes of Towyn, Pennal, and Machynlleth		366 - -		
Middlesex—The Site of the State Paper Office in Duke Street, Westminster	£. s. d. 7,443 - -			
No. 28, Soho Square	2,540 - -			
Land at Millbank, required for Stables for the Speaker of the House of Commons	1,470 - -			
Reversionary Interest in the Site of No. 13, Bessborough Gardens	25 - -			
A Parcel of Land within the Manor of Hampton Court	2 10 -			
		11,480 10 -		
Norfolk—On account of Compensation (payable under the Act 8 & 9 Vict. c. 388) for part of the Great Estuary lying between Norfolk and Lincoln (*vide* 40th Report, Appendix, page 160)	85 15 10			
Land below high-water mark in Wells Harbour	21 - -			
		106 15 10		
Oxford—Land at Leafield, part of the Wychwood Estate		30 5 -		
Pembroke—Foreshore at Neyland, Milford Haven, adjacent to the Parish of Llanstadwell		650 - -		
Radnor—Waste Land in the Manor of Presteign	£. s. d. 200 - -			
Allotment awarded to the Crown in the Parish of Llandewi Ystradenny	200 - -			
Lands in the Parish of Heyop	29 7 6			
		429 7 6		
Carried forward £.		114,027 10 1	6,920 19 2	207,636 3 10

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the
on Account of—

THE LAND REVENUE.
and 14 & 15 Vict. c. 42. *Cr.*

EXPENDITURE.	£. s. d.	£. s. d.	Cash. £. s. d.	Stock and other Securities. £. s. d.
By Purchases of Estates, &c.:				
England and Wales:				
Berks—The Isherwood Estate at Windsor	26,429 3 –			
Land at Winkfield	700 – –	27,129 3 –		
Cambridge—House and Premises at Burwell		175 – –		
Gloucester—Plot of Land, No. 285, Ruardean Walk, Dean Forest		65 – –		
Lincoln—Land at Wingland	50,500 – –			
The Flint House Farm at Holbeach	8,750 – –			
Land at Gedney	8,200 – –			
Land at Whaplode	1,139 – –	68,589 – –		
Middlesex—House in St. Anne's Court, Limehouse	200 – –			
Stabling in Red Lion Yard, Cockspur Street	105 – –			
An exhausted Gravel Pit at Teddington	100 – –	405 – –		
Oxford—Payne's Farm at Taynton and Fulbrook, near Wychwood		5,727 10 –		
Wilts—The Bromham Estate, near Bishops Cannings		61,000 – –		
York—The Ellinthorpe Estate		34,000 – –	197,090 13 –	
By Redemption of Land Tax:				
Kent—Land in Snodland Parish			19 2 4	
By Enfranchisements of Copyholds:				
Copyhold Premises holden of the following Manors (not Crown Manors), viz.:				
Essex—A portion of the Whalebone Farm, Manor of Barking		65 – –		
Surrey—A Portion of the Sudbrook Park Estate		4,022 11 2	4,087 11 2	
Carried forward £.			201,197 6 6	—

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. I.—Receipt and Expenditure on Account of the "Capital of the

Receipt—*continued.*	£. s. d.	£. s. d.	£. s. d.	Cash. £. s. d.	Stock and other Securities. £. s. d.
Brought forward			114,027 10 1	6,920 19 2	207,636 3 10
To Sales of Estates, &c.—*continued.*					
England and Wales—continued.					
Surrey—Premises in High Street, Peckham			1,380 – –		
Sussex—The Battery House at Brighton			15,000 – –		
Worcester—Portion of the Bewdley Estate (on account)			200 – –		
York—Land at Hull Citadel	7,000 – –				
Land and Foreshore at Hull, taken for the purposes of the Docks (on account)	6,000 – –				
Foreshore of the River Humber	200 – –				
			13,200 – –		
Scotland:					
Argyle—Foreshore at Airds	25 – –				
Ayr—Portion of the old bed of the River Garnoch	6 – –				
Fife—Foreshore at Mugdrum Island and Newburgh Shore	£. s. d. 293 16 –				
Foreshore at Anstruther Union Harbour	142 – –				
	435 16 –				
Renfrew—Foreshore at Kelly, Clyde Alveus	150 – –				
Ross—Foreshore at Stornoway Bay	400 – –				
			1,016 16 –		
Ireland:					
Antrim—Site of a Pier proposed to be erected on the Foreshore at Glenarm Bay	17 7 –				
Cork—Foreshore of the River Lee, near Blackrock	£. s. d. 119 3 6				
Slob Lands at Brittas	30 – –				
Foreshore in Cork Harbour	19 4 –				
	168 7 6				
Down—Foreshore at Holywood	89 – –				
Kerry—Slob Lands in Tralee Harbour	153 9 –				
Kings County—The reversionary interest of the Crown in part of the Lands of Coolcor	277 – –				
Limerick—Slob Lands of the River Shannon (on account)	40 – –				
Waterford—Lands at Tramore (under provisions of the Tramore Embankment Acts of 1852 and 1853)	24 17 –				
Wexford—Lands in Tacumshin Lake	£. s. d. 100 – –				
Land reclaimed from the Tideway of the River Barrow	33 – 3				
	133 – 3				
			903 – 9		
Isle of Man:					
Waste Land adjoining the Beach at Ramsey			105 – –		
Isle of Alderney:					
Premises held under Lease by the War Department (Lot 3)			800 – –		
				146,632 6 10	
To Sales of Unimprovable Rents, &c.:					
England and Wales—Viscontiel, Fee-Farm, and Collection Rents			2,327 13 10		
Scotland—Feu Duties			1 2 2		
Ireland—Quit, &c. Rents			3,807 1 6		
				6,135 17 6	
To Sales of Encroachments in Wales				1,332 8 6	
To Enfranchisements of Copyholds:					
Copyhold Premises holden of the following Crown Manors; viz.:					
Berks—Manor of Clewer Brocas			14 15 –		
Herts—Manor of Hitchin			31 5 –		
Lincoln—Manor of East and West Deeping			420 3 4		
Middlesex—Honor and Manor of Hampton Court			1,002 16 8		
Norfolk—Manor of East Dereham	£. s. d. 193 12 6				
Norfolk—Manor of Wymondham	36 10 –				
			230 2 6		
Surrey—Manor of Egham	255 8 4				
Surrey—Manor of Richmond	565 – –				
			820 3 4		
Sussex—Manor of Pangdean	93 – –				
Sussex—Manor of Perching	28 – –				
			121 – –		
				2,640 10 10	
To Sales of Land, Forestal Rights, &c., in the Royal Forests:					
New Forest—Waste Land, &c.			210 2 6		
Dean Forest—Waste Land, &c.			209 15 –		
Epping Forest—Forestal Rights over various parts of the Waste			33 17 –		
				453 14 6	
Carried forward £.				164,115 17 4	207,636 3 10

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

Expenditure—*continued.*			Cash.	Stock and other Securities.
			£. s. d.	£. s. d.
Brought forward - - -			201,197 6 6	—
By Miscellaneous Payments:				
England and Wales:	£. s. d.	£. s. d.		
Auctioneers, Surveyors and others' Charges and Disbursements in relation to Sales, Purchases, Exchanges, Enfranchisements, &c. - - - - - - -	2,460 13 7			
Less,—Credit in aid - - - - - -	3 4 10			
		2,457 8 9		
Commission of the Receiver for Wales on Sales of Fee-Farm Rents, Encroachments, &c. (two years) - - - - - - - - - -		455 14 4		
Purchase Money of Encroachments, Nos. 55 and 56, near the Town of Rhyl, County Flint, returned to the Vendee (received in 1855) - -		28 6 3		
Compensation paid to the Steward, for loss of office, on Enfranchisement of the copyhold portions of the Sudbrook Park Estate - - -		170 - -		
Fine and Fees, including Steward's Compensation, paid on Enfranchisement of portion of the Whalebone Farm, within the Manor of Barking, Essex - - - - - - - - - - - - - -		65 - -		
Fines and Fees paid on admission to the copyhold portions of Premises at Moulton, County Lincoln - - - - - - - - - -		34 18 7		
Crown's Contribution towards the expense of providing Stables at Marlborough House for the use of His Royal Highness the Prince of Wales, per Act 13 & 14 Vict. c. 71 - - - - - - - - -		5,000 - -		
Paid over to the Ecclesiastical Commissioners for England a moiety of the Proceeds arising from Sales of portions of the Bed and Shores of the navigable Rivers, and of the Shores of the Sea, below high-water mark, in the County of Durham, per Act 21 & 22 Vict. c. 45 - - -		5,346 17 6		
£.		13,558 5 5		
Ireland:				
Surveyors' Charges and Disbursements in relation to the reclamation of Foreshore, &c. - - - - - - - - - - - - -		98 1 6		
			13,656 6 11	
Carried forward - - - £.			214,853 13 5	—

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. I.—Receipt and Expenditure on Account of the "Capital of the

Receipt—*continued.*	£. s. d.	£. s. d.	Cash. £. s. d.	Stock and other Securities. £. s. d.
Brought forward			164,115 17 4	207,636 3 10
To Exchanges of Land, Receipts in equalization of:				
Hants—Land on the Woolmer Estate, exchanged for Premises and Land at Brighton, called the Battery		1,000 – –		
Lincoln—Property at Gedney Marsh, exchanged for the Crown's Newborough Estate, County Northampton		2,000 – –		
			3,000 – –	
To Dividends of Stock purchased out of Money received for Damage to Asgill House, at Richmond			17 9 8	
To Miscellaneous Receipts:				
England and Wales:				
Received from the Conservators of the River Thames one-third proportion of the Money arisen in the Year 1862 from Sales of portions of the Bed and Shores of the River Thames (per Act 20 & 21 Vict. c. 147)		365 – –		
Received from the Commissioners of Her Majesty's Works, &c., towards the purchase of the Dean's Stables at Windsor		38 16 3		
		403 16 3		
Scotland:	£. s. d.			
Compensation received for Land near Edinburgh Castle, taken by the Edinburgh and Glasgow Railway Company	1,279 8 11			
Acknowledgment of the Crown's rights over Foreshore at Waternish, Isle of Skye	1 – –			
		1,280 8 11		
			1,684 5 2	
To Cash Invested:				
£. 12,000, invested in 3 per Cent. Consolidated Annuities in the Names of the Lords Commissioners of Her Majesty's Treasury (*vide* per contra)			– – –	12,990 10 8
£. 17. 9. 8. invested in 3 per Cent. Reduced Annuities (Asgill House); (*vide* per contra)			– – –	18 18 –
To Stock Three per Cent. Reduced Annuities:				
Produce of £. 80,000 Stock sold (*vide* per contra)			73,800 – –	—
		£.	242,617 12 2	220,645 12 6

AN ABSTRACT, showing the Sources from which Capital

(*Vide* the foregoing

Page of Account.	HEAD OF RECEIPT.	England and Wales. £. s. d.	Scotland. £. s. d.	Ireland. £. s. d.	Isle of Man. £. s. d.	Isle of Alderney. £. s. d.
164	Sales of Estates, &c.	143,807 10 1	1,016 16 –	903 – 9	105 – –	800 – –
166	Sales of Unimprovable Rents, &c.	2,327 13 10	1 2 2	3,807 1 6	—	—
166	Sales of Encroachments in Wales	1,332 8 6	—	—	—	—
166	Enfranchisements of Copyholds	2,640 10 10	—	—	—	—
166	Sales of Land, &c., in the Royal Forests	453 14 6	—	—	—	—
168	Exchanges of Land	3,000 – –	—	—	—	—
168	Dividends of Stock (Asgill House)	17 9 8	—	—	—	—
168	Miscellaneous Receipts	403 16 3	1,280 8 11	—	—	—
	£.	153,983 3 8	2,298 7 1	4,710 2 3	105 – –	800 – –

TOTAL RECEIPT £. 161,896. 13.

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

Expenditure—*continued.*			Cash.	Stock and other Securities.
			£. s. d.	£. s. d.
Brought forward - - -			214,853 13 5	
By Three per Cent. Consolidated Annuities:				
Cost of £.12,990. 10. 8. Stock purchased (*vide* per contra) - - - - - -			12,000 - -	
By Three per Cent. Reduced Annuities (Asgill House):				
Cost of £.18. 18. Stock purchased (*vide* per contra) - - - - - - -			17 9 8	
By Cash Account:				
Stock, 3 per Cent. Reduced Annuities, sold for £.73,800 (*vide* per contra) - - -			- - -	80,000 - -
By Balances on the 31st March 1863, viz.:		£. s. d.		
1st. Cash Balance, as per General Abstract at page 220 - - - -		11,865 8 1		
Due to Capital for Advances on account of the removal of the Colonnade in Regent Street (per Act 11 & 12 Vict. c. 50) - - - -	£. s. d. 2,859 8 5			
Less, received on Account of Assessment, made 1st November 1862 - - - - - - - -	107 2 5			
		2,752 6 -		
Due by the Trustees of Sunk Island Roads, for Advances out of Capital, under the Act 15 & 16 Vict. c. 45 - - - - -		1,128 15 -		
			15,746 9 1	
2d. Stock, 3 per Cent. Consolidated Annuities - - - - - - - -			- - -	86,778 7 5
Stock, 3 per Cent. Reduced Annuities - - - - - - - - -			- - -	53,270 2 10
Stock, 3 per Cent. Reduced Annuities (Asgill House) - - - - - -			- - -	597 2 3
		£.	242,617 12 2	220,645 12 6

Moneys have arisen in the Year ended on the 31st March 1863.

Account for Details.)

Page of Account.	HEAD OF EXPENDITURE.		England and Wales.	Scotland.	Ireland.	Isle of Man.	Isle of Alderney.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
165	Purchases of Estates, &c. - - -		197,090 13 -	—	—	—	—
165	Redemption of Land Tax - - -		19 2 4	—	—	—	—
165	Enfranchisement of Copyholds - -		4,087 11 2	—	—	—	—
167	Miscellaneous Payments - - -		13,558 5 5	- - -	98 1 6	—	—
		£.	214,755 11 11	- - -	98 1 6	—	—

TOTAL EXPENDITURE - - - - £.214,853. 13. 5.

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

II.—AN ACCOUNT, showing the Receipt and Expenditure of The Commissioners 31st March 1863,

THE INCOME OF

Dr. Per Acts 10 Geo. 4, c. 50,

RECEIPT.

1.—LAND REVENUE.

To Balance on the 1st April 1862:

	£. s. d.
For net available Balance, as detailed in Balance Sheet, pages 202 to 205	31,793 19 8

	England and Wales.	Scotland.	Ireland.	Isle of Man.	Isle of Alderney.
To Crown Rents, &c., viz.:					
Arrears 1st April 1862, viz.:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Recoverable	19,677 10 4	24,402 5 2	33,283 7 7	294 11 2	—
Irrecoverable	35,105 4 –	16,735 4 8	58,743 – –	—	—
Rental for the Year 1862–63	254,845 12 –	23,340 18 2	47,888 6 11	2,030 15 10	700 17 9
Rents not in charge with Receivers	1,145 3 3	- -	- -	- -	50 11 6
Total Sums receivable £.	310,773 9 7	64,478 8 –	139,914 14 6	2,325 7 –	751 9 3
Deduct,—					
Arrears and Rents discharged	2,977 17 5	16,749 2 6	2,427 16 5	—	—
Land Tax allowed on Welsh Rents	560 19 3	—	—	—	—
Rents repaid, and Remission of Rents	353 10 –	315 1 10	35 9 3	—	—
Arrears on the 31st March 1863:					
Recoverable	18,740 16 8	25,332 13 –	32,987 4 5	241 7 7	—
Irrecoverable	35,105 4 –	- -	58,547 10 5	—	—
Total Deductions £.	57,738 7 4	42,396 17 4	93,998 – 6	241 7 7	—
Difference, being the Rents received in 1862–63	253,035 2 3	22,081 10 8	45,916 14 –	2,083 19 5	751 9 3
£. 323,868 15 7					323,868 15 7

To Profits of Manors, &c.:

Receipts in 1862–63, on account of the following Manors, &c., viz.:

		£. s. d.
Ardudwy, Hundred of	Merioneth	7 – –
Battleshall	Essex	4 9 11
Bishops Cannings	Wilts	11 19 7
Bromfield and Yale, Lordship of	Denbigh	29 – –
Burwell Ramseys	Cambridge	207 14 3
Cathinog	Carmarthen	1 – –
Clewer Brocas	Berks	1 8 6
Creuddyn, &c., Hundred of	Carnarvon	129 13 –
Croythin	Cardigan	1 19 –
Cyfoeth-y-brenin	Cardigan	1 – –
Dedworth Mansel	Berks	– 18 6
Denbigh, Lordship of	Denbigh	218 8 –
Dindaethway, Lordship of	Anglesey	29 9 9
Dunstable	Bedford	9 17 2
East and West Deeping	Lincoln	253 12 10
East Dereham	Norfolk	224 8 4
East Farleigh and East Peckham	Kent	156 10 9
East Greenwich	Kent	63 8 9
Egham	Surrey	284 4 8
Eltham	Kent	26 7 1
Englefield, Lordship of	Flint	18 5 8
English Bicknor	Gloucester	13 12 8
Evionydd	Carnarvon	– 3 11
Hampton Court	Middlesex	500 11 1
Harminiog	Cardigan	– 8 9
Hitchin, Portman and Foreign	Herts	68 12 6
Isgorfai and Uwchgorfai, Hundred of	Carnarvon	145 3 –
Carried up £.		2,409 7 8

		£. s. d.
Brought up		2,409 7 8
Knucklas	Radnor	5 13 –
Lyndhurst	Hants	46 3 –
Mabelview and Mabedrid	Carmarthen	2 – –
Mabwnion	Cardigan	18 18 –
Macclesfield	Chester	3 12 1
Mevennith	Cardigan	62 19 7
Moulton Harrington, &c. (*vide* Whaplode Abbatis)	Lincoln	—
Muchland	Lancaster	94 2 2
Nantconway	Carnarvon	1 – –
Pangdean	Sussex	25 12 4
Penllyn, Hundred of	Merioneth	57 11 –
Perching	Sussex	96 18 11
Perverth	Cardigan	1 – –
Portland	Dorset	1,631 1 5
Poynings	Sussex	21 17 1
Presteign	Radnor	– 3 –
Rialton	Cornwall	35 11 1
Richmond	Surrey	582 15 4
St. Briavels	Gloucester	71 13 6
Shefford-with-Campton	Bedford	8 – –
South Ugre	Radnor	112 17 6
Staunton	Gloucester	3 2 3
Talybont	Merioneth	3 12 6
Torver	Lancaster	16 11 11
Uchaf and Isaph, Hundred of	Carnarvon	– 2 –
Uwchgorfai (*vide* Isgorfai)	Carnarvon	—
West Walton-cum-Membris	Norfolk	8 12 4
Whaplode Abbatis, &c.	Lincoln	66 3 2
Wymondham	Norfolk	107 10 –
		5,494 10 10
Carried forward £.		361,157 6 1

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the
on Account of—

THE LAND REVENUE,
and 14 & 15 Vict. c. 42. *Cr.*

EXPENDITURE.	£. s. d.	£. s. d.
1.—LAND REVENUE.		
By Fees and Expenses paid to the Keeper of the Land Revenue Record Office:		
For enrolling Sales, Purchases, Leases and Miscellaneous Documents:		
England and Wales	685 8 –	
Isle of Man	24 2 8	
Isle of Alderney	1 6 4	
		710 17 –
By Salaries and Per-centage of Receivers, &c.:		
England and Wales	6,020 – 7	
Scotland	1,396 7 4	
Ireland	939 6 2	
Isle of Man	280 – –	
Isle of Alderney	50 – –	
		8,685 14 1
By Salaries and Per-centage of Stewards of Manors, &c.:		
England and Wales	366 4 8	
Isle of Man	223 15 –	
		589 19 8
By Incidental Expenses of Receivers, &c.:		
England and Wales	364 6 2	
Scotland	43 7 7	
Ireland	71 11 10	
Isle of Man	12 9 11	
Isle of Alderney	– 16 11	
		492 12 5
By Incidental Expenses of Stewards of Manors, &c.:		
England and Wales	224 19 6	
Isle of Man	8 16 6	
		233 16 –
By Surveys, &c., of Crown Property:		
Professional Charges and Expenses for Surveys, Plans, &c., in relation to the Management of Crown Property; viz.:		
England and Wales	5,306 – 6	
Scotland	74 1 6	
		5,380 2 –
Carried forward £.		16,093 1 2

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	- - -	361,157 6 1

1.—Receipt from Land Revenue—*continued.*

To Profits of Mines, &c. (*Rents and Royalties*), viz.:	MINES.		QUARRIES.
England and Wales:	Coal, 482,509 Tons, raised in 1862.	Iron, 109,056 Tons, raised in 1862.	Stone.
Mines in Dean Forest:—(*Gloucester.*)	£. s. d.	£. s. d.	£. s. d.
Arrears due at Christmas 1861, viz.:			
Dead Rents - - -	8,690 7 4	492 6 1	—
Tonnage - - - -	514 1 2	107 5 1	—
Arrears due at Michaelmas 1861 -	- - -	- - -	294 1 1
Tonnage, one Year to Christmas 1862 - - - - - -	4,118 1 5	1,657 3 8	—
Added to make up minimum Tonnage or Dead Rent - -	971 - -	212 16 8	—
Yearly Rents, one Year to Michaelmas 1862 - - - -	- - -	- - -	234 12 11
Total Sums receivable - £.	14,293 9 11	2,469 11 6	528 14 -
Deduct,—			
Short Workings of prior Years allowed out of over-workings of present Year - - - -	245 19 9	33 6 7	—
Arrears due at Christmas 1862, viz.:			
Dead Rents - - -	6,146 12 9	412 14 8	—
Tonnage - - - -	176 15 8	55 8 7	—
Arrears due at Michaelmas 1862 -	- - -	- - -	166 16 5
Total Deductions - £.	6,569 8 2	501 9 10	166 16 5
Rents and Royalties received in 1862–63 - - - -	7,724 1 9	1,968 1 8	361 17 7
		£. 10,054 1 -	
Fees on Transfers - - - - - - -		6 19 6	
Fees for Licenses - - - - - - -		2 2 -	
Total Receipt from Mines in Dean Forest - - - £.			10,063 2 6
Mines in Chopwell Woods:—(*Durham.*)			
The Crown's Proportion of Royalty received from the Lessees of the Garesfield Colliery, in the Year 1862, viz.:			
			£. s. d.
Arrears due on the 1st January 1862 - - - - -			50 - -
Tennage, 1 year to 31st December 1862 - - - - -			Nil.
Minimum, or Dead Rent - - - - - - - -			50 - -
Way-leave Rent on Fire Clay - - - - - - -			9 3 2
		£.	109 3 2
Deduct,—			
Arrears due on the 31st December 1862 - - - - -			59 3 2
Total Receipt from Mines in Chopwell Woods - -			50 - -
Carried forward - - - £.			10,113 2 6 361,157 6 1

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	16,093 1 2
1.—Expenditure for Land Revenue—*continued.*		
By Expenses connected with the Mines in Dean Forest and Chopwell Woods:		
Mines in Dean Forest:——(*Gloucester.*)		
Salaries and Allowances:		
Deputy Gaveller - - - - - - -	500 - -	
Clerk to ditto - - - - - - -	120 - -	
	620 - -	
Receiver and Registrar: Salary - - -	150 - -	
Ditto - - - - Commission - - -	317 1 3	
Ditto - - - - Travelling Allowance, &c.	22 12 -	
Ditto - - - - Allowance for Expenses -	50 - -	
	539 13 3	
Clerk to ditto - - - - - - - -	48 6 8	
	587 19 11	
Total for Salaries and Allowances - - - £.		1,207 19 11
Day Labour on Mineral Survey - - - - - - - - - -		128 2 6
Gale Dinners - - - - - - - - - - - - -		10 10 -
Rates and Taxes on Gaveller's Office - - - - - - - -		3 10 3
Stationery, Postage, Parcels, Advertisements, and Incidental Expenses - -		298 17 5
Property Tax paid in respect of Collieries and Iron Mines - - - -		168 3 1
Pay of a Clerk in the Department of the Solicitor, Royal Forests (half a year)		75 - -
Moiety of Tonnage of Iron Ore paid over to certain Owners of Freehold Land, after deduction of 2½ per cent. for Collection (per Act 1 & 2 Vict. c. 43) -		937 19 11
Moiety of Tonnage of Coal paid over to certain Owners of Freehold Land, after deduction of 2½ per cent. for Collection (per Act 1 & 2 Vict. c. 43) - -		43 1 4
Total Expenditure for Mines in Dean Forest - - - £.		2,873 4 5
Mines in Chopwell Woods:——(*Durham.*)		
Expenditure in 1862–63 - - - - - - - - - - - - - - -		nil.
Carried forward - - - £.		18,966 5 7

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	10,113 2 6	361,157 6 1
1.—Receipt from Land Revenue—*continued.*		
To Profits of Mines, &c. (*Rents and Royalties*)—continued—viz.:		
England and Wales:	£. s. d.	
Anglesea - - - (Stone) - - - - - - - - -	19 18 7	
Cardigan - - - (Lead) - - - - - - - - -	155 18 6	
Carmarthen - - (Coal, &c.) - - - - - - - -	265 14 9	
Carnarvon - - - (Slate, &c.) - - - - - - - -	2,982 14 2	
Chester - - - - (Shingle) - - - - - - - - -	- 10 6	
Cornwall - - - (Copper and Tin) - - - - - - -	305 19 8	
Cumberland - - (Coal) - - - - - - - - -	1,995 9 6	
Denbigh - - - (Slate, &c.) - - - - - - - -	66 17 10	
Flint - - - - - (Limestone, &c.) - - - - - - -	190 15 1	
Lancaster - - - (Iron Ore, &c.) - - - - - - -	470 16 1	
Merioneth - - - (Slate, &c.) - - - - - - - -	2,797 6 6	
Pembroke - - - (Coal) - - - - - - - - -	50 - -	
York - - - - - (Lead, Iron, Stone, &c.) - - - - -	1,030 13 1	
	10,332 14 3	
Isle of Man:	20,445 16 9	
Lead Mines - - - - - - - - - - - - -	4,034 18 11	
Iron Mines - - - - - - - - - - - - -	14 8 8	
Lime Quarries - - - - - - - - - - - - -	65 12 11	
Marble (4 *l.* 8 *s.* 7 *d.*), Granite (1 *l.* 7 *s.* 8 *d.*), Stone, Slate, &c. (38 *l.* 8 *s.* 11 *d.*), Umber and Ochre (73 *l.* 9 *s.* 10 *d.*) - - -	117 15 -	
	4,232 15 6	
		24,678 12 3
To Fines on the Renewal of Crown Leases:		
Middlesex—Premises No. 169, Regent Street - - - - - - - - -	650 - -	
Ditto No. 2, Vigo Street - - - - - - - - - -	128 - -	
Ditto No. 3, Vigo Street - - - - - - - - - -	128 - -	
Ditto No. 4, Vigo Street - - - - - - - - - -	128 - -	
Ditto No. 29, Brewer Street, Golden Square - - - - -	100 - -	
		1,134 - -
To Fees for Leases, Conveyances, Assignments, Surveys, &c.:		
Fees received, viz.	£. s. d.	
England and Wales - - - - - - - - - - -	5,998 15 4	
Less,—Fees returned - - - - - - - - -	28 6 -	
	5,970 9 4	
Scotland - - - - - - - - - - - - - - -	41 19 -	
Ireland - - - - - - - - - - - - - - -	31 16 -	
Isle of Man - - - - - - - - - - - - - -	98 2 -	
		6,142 6 4
To Fees on Acquittances of Rents in Ireland - - - - - - - - -	- - -	1,016 18 7
Carried forward - - - £.		394,129 3 3

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
							Brought forward - - -			18,966	5	7
1.—Expenditure for Land Revenue—*continued.*												
By Repairs and Improvements of Crown Estates, viz.:												
England and Wales:												
Berks—Ascot: New Cottages and Buildings on Land let to Mr. Standish (Balance) - - -	1,041	5	–									
Ditto - Fencing and Road making on ditto -	202	1	–									
Ditto - Drainage on ditto - - - - - -	23	19	7	1,267	5	7						
Windsor: Repair of Houses in Sheet Street Road	27	15	6									
Repair of Roads - - - - - -	17	–	–									
Drainage - - - - - - -	99	6	1	144	1	7						
Winkfield: Tower Hill; Erection of a Kiln at Blane's Brickfield - - - - -	153	3	6									
Drainage at Whitmore Bog - - -	96	–	3	249	3	9						
										1,660	10	11
Cambridge—Burwell Estate: Buildings (Mr. Debenham) - - -				-	-	-				5	1	10
Cumberland—Lanercost: Repairs of Fences - - - - -				14	5	–						
Ditto - Salary of Woodkeeper - - - -				20	–	–						
										34	5	–
Devon—Catwater Harbour: Works at the Moorings - - - -				-	-	-				4	5	8
Essex—Allotment at Hainault; Fence Piece, Farm, &c.: Erection of Cottages (Mr. Yull) (Balance) -				238	3	3						
Ditto - - - - Erection of a House (Mr. Iliffe) (Balance)				82	3	9						
	£.	s.	d.									
Ditto - - - - Buildings (Mr. Yull) -	34	–	11									
Ditto - - - - Buildings (Mr. Knight) -	7	10	–									
Ditto - - - - Buildings (Mr. Iliffe) -	34	6	3	75	17	2						
Ditto - - - - Grubbing (Mr. Yull) -	-	-	-	34	5	4						
Ditto - - - - Fencing (Mr. Yull) -	76	7	8									
Ditto - - - - Fencing (Mr. Alison) -	6	7	7									
Ditto - - - - Fencing (Mr. Knight) -	31	8	2									
Ditto - - - - Fencing (Mr. Hunt) -	6	2	7	120	6	–						
Ditto - - - - Drainage (Mr. Yull) -	234	1	4									
Ditto - - - - Drainage (Mr. Reynolds) -	149	5	7									
Ditto - - - - Drainage (Mr. Lake) -	101	10	2									
Ditto - - - - Drainage (Mr. Gott) -	21	–	10									
Ditto - - - - Drainage (Mr. Knight) -	14	3	7									
Ditto - - - - Drainage (Mr. Hunt) -	–	9	9									
Ditto - - - - Outfall (Mr. Lake) -	24	11	5	545	2	8						
				1,095	18	2						
Less: Credits in aid - - - - - - - -				29	14	9						
				1,066	3	5						
	£.	s.	d.									
Harwich: Repairs of Sea-wall - - - -	38	18	–									
Ditto - Salary of Superintendent - - -	21	–	–	59	18	–						
										1,126	1	5
Gloucester—Hagloe Estate: Buildings (Mr. Jenner) - - - -				8	10	–						
St. Briavels Castle: Repairs - - - - - -				14	–	–						
										22	10	–
Kent—Eltham Estate: Erection of Buildings; viz.—	£.	s.	d.									
Mr. Brown, Lessee - - -	552	–	11									
Mr. Blenkiron, Lessee - -	422	10	–									
Various Lessees - - -	152	14	2	1,127	5	1						
Ditto - - Supply of Water (Mr. Silva) -	-	-	-	37	17	3						
Ditto - - New Road - - - - - - -				373	19	–						
Ditto - - Drainage - - - - - - - -				100	5	10						
Ditto - - Burnt Ash Lane; New Sewer - - -				154	16	8						
Eltham Woods: Repairs of Fences, Salary of Woodkeeper -				83	5	6						
				1,877	9	4						
Less, Credits in aid - - - - - - - -				9	10	4						
				1,867	19	–						
	£.	s.	d.									
Neats Court Farm Estate: Drainage (Mr. Shrubsole)	153	3	9									
Ditto - - - Drainage (Mr. Leese) - -	130	2	–									
Ditto - - - Sheepwash (Mr. Shrubsole) -	26	19	2	310	4	11						
										2,178	3	11
Lancaster—Aldingham: Repair of Fences at Seawood Coppice - -				4	4	–						
Ditto - Salary of Woodkeeper - - - - -				5	5	–						
										9	9	–
							Carried forward - - - £.			5,040	7	9
										18,966	5	7

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

		£. s. d.	£. s. d.
	Brought forward - - -	- - -	394,129 3 3
	1.—Receipt from Land Revenue—*continued.*		
To Sales of Produce of Crown Estates:			
England and Wales:		£. s. d.	
Berks -	King's Meadow, Reading - (Grass) - - -	156 13 3	
	Windsor - - - - - (A windfall tree) -	1 - -	
		157 13 3	
Cumberland -	Lanercost - - - - - (Underwood, &c.) - - - -	17 6 9	
Essex - -	Allotment at Hainault - - (Wood, Charcoal, &c.) - - -	570 18 3	
Kent - -	Eltham - - - - - - (Timber, Bark, &c.) - - -	346 1 10	
Lancaster -	Aldingham - - - - - (Underwood, &c.) - - - -	300 12 -	
Lincoln - -	Billingborough - - - (A Tree) - - - - - - -	- 4 -	
Norfolk - -	Toft Wood, Dereham - - (A windfall tree) - - - -	- 15 -	
Notts - -	Balderton - - - - - (Trees) - - - - - - -	17 - -	
Surrey - -	Sudbrook Park - - - (Trees and Poles) - - - -	15 - -	
Sussex - -	Poynings Estate - - - (Trees, &c.) - - - - -	132 2 11	
Worcester -	Bewdley - - - - - (Bark) - - - - - - -	32 14 -	
		£. s. d.	
York -	Acklam - - - - - - (Timber) - -	440 8 -	
	Benningholme Estate - - (Poles and Underwood)	103 - -	
		543 8 -	
			2,133 16 -
	Carried forward - - - £.		396,262 19 3

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			5,040 7 9	18,966 5 7
1.—Expenditure for Land Revenue—*continued.*				
By Repairs and Improvements of Crown Estates—*continued.*				
England and Wales—continued.				
Lincoln—Billingborough Plantations: Fencing - -	10 17 7			
Ditto - Salary of Superintendent - -	12 - -			
		22 17 7		
Holbeach Estate: Erection of Farm Buildings: (Mr. Tinsley) (Balance) - - - - - - - - - - -		51 16 7		
Ingleby Estate: Fencing - - - - - - - - -		82 1 3		
Whaplode Estate: Repair of a Cottage: (Mr. Clark) (Balance)		33 1 10		
	£. s. d.			
Wingland: Fencing - - - - - -	370 - -			
Ditto - Reclamation of Land (Crown's Contribution) - - - - - - -	840 - -			
	1,210 - -			
Less,—Received from the Nene Outfall Commissioners, the Estimated Cost of Fencing the New Allotment - -	151 18 9			
		1,058 1 3		
			1,247 18 6	
Middlesex—Building Ground at Victoria Park: Salary of Clerk of the Works - - - - - - - - - -		80 - 3		
Carlton House Terrace: Main Sewer, Continuation of -		102 1 4		
Carlton Ride: Pulling down the Ride and Stabling - -		99 10 2		
Chandos Mews: Repair of a Water-pipe - - - -		- 16 4		
Clarence Gardens, Regent's Park: Repair of a Fence -		59 10 -		
Penitentiary Road, Millbank: Maintenance, &c. - -		37 4 -		
Sherrard Street (No. 22): Repairs of Drains - - -		7 - -		
	£. s. d.			
Whitehall Place (Nos. 1 and 2): Alterations and Additions (Balance) - - -	798 8 2			
Ditto - Architect's Commission (Balance)	152 7 1			
Ditto - Hire of a Room used as a Depôt for Office Books - - - - -	24 19 6			
		975 14 9		
			1,361 16 10	
Norfolk—Marshland Fen: Fencing at West Walton - - - -		7 - -		
Ditto - Repairs of Drains at West Walton - - -		6 2 6		
			13 2 6	
	£. s. d.			
Northampton—Salcey Estate: New Road - - -	168 18 8			
Ditto - Drainage - - - -	39 4 10			
		208 3 6		
Less,—Credit in aid - - - - - - - -		1 8 -		
			206 15 6	
Northumberland—Lindisfarne Abbey, Holy Island: Repair of Fence -		- - -		1 1 6
Nottingham—Balderton Estate: Under Drainage (Balance) - -		713 16 11		
Hundred Acres Farm: New Buildings - - - -		157 10 -		
			871 6 11	
Oxford—Allotment at Wychwood: Grubbing (3 *l.* 19 *s.*) Fencing (28 *l.* 0 *s.* 1 *d.*) - - - - - - - - - -		31 19 1		
Ascott: Repairs of a School House - - - - -		1 8 6		
Stowood Estate: Repairs of Buildings (Representatives of J. Cave, Lessee) - - - - - - - - -		100 - -		
		133 7 7		
Less Credits in Aid - - - - - - - -		42 5 7		
			91 2 -	
Suffolk—Leiston Estate: New Farm Buildings and Cottages (Balance)		- - -		170 - -
	£. s. d.			
Surrey—Frimley: Repair of Whitehill Farm House, &c.	29 11 6			
Ditto - Drainage (Mr. Craig) - - -	16 - -			
Ditto - Care of Heath Land (Mr. Draper) -	3 3 -			
		48 14 6		
Richmond: Repair of a Wall - - - -	60 16 6			
Ditto - Repair of the Manor Pound - -	6 3 -			
		66 19 6		
			115 14 -	
Sussex—Poynings Estate: Additions and Alterations to Farm Buildings - - - - - -	2,668 4 8			
Ditto - Grubbing (Mr. Cuttress, Lessee) -	139 19 8			
Ditto - Drainage (Ditto) - - - -	159 1 8			
		2,967 6 -		
Poynings Woods—Salary of Wood Keeper, &c. - - -		38 17 8		
Selsea Estate—Repair of Farm Buildings - - - -		11 16 9		
			3,018 - 5	
Carried forward - - - £.			12,137 5 11	18,966 5 7

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

			£. s. d.
		Brought forward - - -	396,262 19 3
1.—Receipt from Land Revenue—*continued.*			
To Interest of Money:			
England and Wales:	£. s. d.	£. s. d.	
Interest of Balance of Advances out of Capital for the Removal of the Colonnade in the Regent's Quadrant (at 5 per Cent.) - - - - -	144 - 4		
Dividend of 100 *l.* Share (formerly the property of W. H. White) in the Sleaford Navigation Company - - - - - - - - - -	- nil.		
Interest (a Moiety of) on Bonds for 104 *l.* 8 *s.* 6 *d.*, given by the Corporation of Liverpool to the Acting Conservator of the Mersey - - - - -	- 15 1		
		144 15 5	
Scotland:			
Interest of the Running Balance of the Woods and Forests Fund at the Royal Bank of Scotland, during the year 1862 - - - - - -	158 - 8		
Interest of 1,279 *l.* 8 *s.* 11 *d.*, Amount of Compensation received by the Magistrates and Town Council of Edinburgh, for Land near Edinburgh Castle, taken by the Edinburgh and Glasgow Railway Company - -	23 6 11		
		181 7 7	
Sources generally:			
Dividend of 73,787 *l.* 16 *s.* 9 *d.* Stock 3 per Cent. Consolidated Annuities, Bank of England (one year) - - - - - - - - - -	2,213 12 8		
Dividend of 133,270 *l.* 2 *s.* 10 *d.* Stock 3 per Cent. Reduced Annuities, Bank of England (half a year) - - - £. s. d. 1,999 1 -			
Ditto - of 113,270 *l.* 2 *s.* 10 *d.* (half a year) - - - 1,699 1 -			
	3,698 2 -		
		5,911 14 8	
			6,237 17 8
		Carried forward - - - £.	402,500 16 11

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		12,137 5 11	18,966 5 7
I.—Expenditure for Land Revenue—*continued.*			
By Repairs and Improvements of Crown Estates—*continued.*			
England and Wales—continued.			
Wilts—Bishops Cannings Estate: Erection of Cottages - - - - - -	299 17 3		
Less Credit in aid - - - - - -	160 - -		
	139 17 3		
Ditto - Care of Plantations - - - - - - - - - - - - -	10 - -		
		149 17 3	
York—Acklam Estate: Alterations and Additions to Farm Buildings - - - - - -	550 5 6		
Benningholme Estate: Stubbing up and converting Plantation Ground -	74 9 3		
Ditto - Felling Timber, Draining, Fencing, &c. - - - - -	47 18 -		
	122 7 3		
Dishforth Estate: Lingham Lane Farm, Repair of Farm-house and Buildings	136 10 -		
Ditto - Under Drainage - - - - - - - - - -	78 15 -		
	215 5 -		
Heworth Grange: Additions and Alterations to Farm Buildings - - - -	1,053 6 -		
Ditto - Construction of Sewer - - - - - - - - - -	105 - -		
	1,158 6 -		
Humburton Estate: Erection of Cottages, &c. (Balance) - - - -	45 2 4		
Ditto - Cost of a New Well and Pump - - - - - - -	10 - -		
	55 2 4		
Northstead Estate: New Farm Buildings - - - - - - - - - - -	388 3 -		
Ryehill Estate: New Farm Buildings - - - - - - - - - - - -	383 15 6		
Skelton Cote Estate: Erection of Farm Buildings, &c. - - - -	4 12 -		
Ditto - - - Drainage and Fencing - - - - - - -	9 16 9		
	14 8 9		
Sunk Island: New Farm Buildings (Mr. Lambert) - - - - - -	105 - -		
Ditto - Erection of a new Waggon-house (Mr. Connell) (Balance) -	5 12 6		
Ditto - Cottages; New Casements (Balance) - - - - - -	12 - -		
Ditto - New Sashes to House (Mr. Meadley) - - - - - -	19 15 -		
Ditto - Repair of Water Tanks and Drains - - - - - -	24 - -		
Ditto - Formation of a New Carriage Road - - - - - -	157 10 -		
Ditto - Embankment Works - - - - - - - - - -	2,029 12 8		
Sunk Island Roads—One-eleventh part of the Balance (1,241 *l.* 12 *s.* 5 *d.*) of the Sum advanced out of Capital under the Act 15 & 16 Vict. c. 45 -	112 17 5		
	2,466 7 7		
Woodhouse Grange Estate: Building Cattle-shed, &c. (Mr. Beal) (Balance) -	4 17 -		
Ditto - Repair of Drains - - - - - - - - - -	6 10 -		
	11 7 -		
Less Credit in aid,—viz.:	5,365 7 11		
Humburton Estate: Amount returned by a Contractor in respect of the Erection of Cottages, &c., in 1861–62 - - - - - - - - - - - - - - -	123 1 8		
		5,242 6 3	
		17,529 9 5	
Scotland:			
Caithness—Lythmore: Repair of Quarry Road - - - - - -	25 - -		
Scrabster Estate: Erection of Farm Steading - - -	75 - -		
Ditto - Drainage - - - - - - - - -	1,892 8 11		
	1,967 8 11		
Scrabster Harbour: Repair of Dwelling-houses - - - - - -	46 3 2		
Erection of a March Dyke between Dorrery and Brawlbin - - - -	76 5 7		
	2,114 17 8		
Orkney—Repair of a Cottage (2*l.* 2*s.*); Repair of the Manse of Walls (2*l.* 16*s.* 9*d.*) - -	4 18 9		
		2,119 16 5	
Ireland:			
Curragh of Kildare—Levelling (6*l.* 10*s.*); Drainage (5*l.* 6*s.* 8*d.*) - - - - - -	11 16 8		
Ditto - Repair, &c., of a Cottage - - - - - - - - - - -	4 12 -		
		16 8 8	
Isle of Alderney:			
Repairs of Pier, Harbour, Court House, Gaol, &c. - - - - - - - - - - - - -		11 16 6	
			19,677 11 -
Carried forward - - - £.			38,643 16 7

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£.	s.	d.	£.	s.	d.
Brought forward - - -				402,500	16	11
1.—Receipt from Land Revenue—*continued.*						
To Interest of Purchase Moneys of Estates sold:						
England and Wales:						
Berks—Interest of Balance of Purchase Money (392*l.*) of Premises known as the Old Bakehouse at Windsor - - - - - - - - - - - - - -				1	11	–
Chester—Interest of Balance of Purchase Money (1,800*l.*) of Foreshore at Birkenhead - - - - - - - - - - - - - - -				69	6	–
Kent—Interest of Balance of Purchase Money (1,500*l.*) of Portion of the Maison Dieu Estate - - - - - - - - - - - - - - -				27	15	–
Lincoln—Interest of 2,000*l.* received in Equalization of the Value of Property at Gedney Marsh, exchanged for the Crown's Newborough Estate, County Northampton - - - - - - - - - - - - - - -				18	19	9
Radnor—Interest of Purchase Money (29*l.* 7*s.* 6*d.*) of Land at Heyop - - -				1	3	6
Sussex—Interest of Balance of Purchase Money (1,000*l.*) of Site of the Church of the Holy Trinity, Hastings - - - - - - - - - - - - -				38	10	–
York—Interest of Balances of Purchase Money of Land and Foreshore taken for the purpose of Hull Docks - - - - -	1,320	–	–			
Interest of Purchase Money of Land at Hull Citadel - -	669	14	–			
Interest of Balance of Purchase Money (1,800*l.*) of Foreshore of the River Humber - - - - - -	36	–	–			
				2,025	14	–
£.				2,182	19	3
Ireland:						
Limerick—Interest of Purchase Money (40*l.*) of Slob Lands, part of the Tideway of the River Shannon (two years) - - - - - - - - - -				3	4	–
						2,186 3 3
To Rolls Estate (per Act 1 Vict. c. 46):						
Rents, &c., viz.:						
Arrears on the 5th January 1862 - - - - - - - - - - -				113	2	6
Rental for the year 1862 - - - - - - - - - - - -				373	15	–
£.				486	17	6
Deduct,—						
Arrears on the 5th January 1863 - - - - - - - - - - -				48	2	6
						438 15 –
Carried forward - - - £.						405,125 15 2

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			38,643 16 7
1.—Expenditure for Land Revenue—*continued.*			
By Allowances to Crown Tenants:			
Allowances to various Tenants for Improvements and Repairs of Buildings, Roads, Drains, Fences, &c., viz.:			
England and Wales - - - - - - - - - - - - - - - - - -			581 1 10
By Rates and Taxes on Crown Property:			
Property Tax allowed to Crown Tenants, viz.:			
England and Wales - - - - - - - - - - - -	9,403 4 1		
Scotland - - - - - - - - - - - - - -	632 14 10		
Ireland - - - - - - - - - - - - - -	1,683 9 –		
		11,719 7 11	
Land Tax, Drainage, Poor, Highway and Church Rates, or Donations in lieu thereof, viz.:	£. s. d.		
England and Wales - - - - - -	1,024 10 9		
Less,—Credit in aid - - - - -	– – 9		
	1,024 10 –		
Scotland - - - - - - - - -	657 4 2		
Less,—Credit in aid - - - - -	5 9 9		
	651 14 5		
Ireland - - - - - - - - - - - -	8 4 9		
		1,684 9 2	
			13,403 17 1
By Queen's Road, Kensington:			
Maintenance and Repair of the Road, Footpaths, Lodges, &c., Gatekeepers' Salaries and Liveries, Lighting and Watering, Rates and Taxes on Lodges, &c. - - -		610 12 –	
Less,—Proportion of the Expense of Maintenance, &c., paid by the Tenants - -		280 9 11	
			330 2 1
By Reclamation and Improvement of Portions of Delamere Forest, County of Chester:			
Net Expenditure in the Year ended 31st March 1863—(*Vide* detailed Account, at p. 210) - - -			4,185 19 –
By Rolls Estate (per Act 1 Vict. c. 46):		£. s. d.	
Property Tax allowed to Crown Tenants - - - - - - - - - -		14 7 7	
Tithes in respect of Houses in Fetter-lane - - - - - - - - -		3 13 8	
Donations - - - - - - - - - - - - - -		9 4 –	
			27 5 3
By Fixed Charges, Pensions, Stipends, and Allowances:			
Permanent Pensions and Allowances, Stipends to Ministers, Allowances to Universities, Schools, Hospitals, &c., viz.:—			
England and Wales - - - - - - - - - - - - - -		5,387 10 8	
Scotland - - - - - - - - - - - - - -		1,854 16 4	
Ireland - - - - - - - - - - - - - -		216 13 4	
Isle of Man - - - - - - - - - - - - - -		30 17 2	
Isle of Alderney - - - - - - - - - - - - - -		95 – –	
			7,584 17 6
By Donations to Churches, Schools, &c.:			
Donations towards the Building, Enlargement and Repairs of Churches and Parsonage Houses, and Subscriptions to Schools, Hospitals, &c., viz.:			
England and Wales - - - - - - - - - - - - - -		2,822 2 8	
Scotland - - - - - - - - - - - - - -		2 10 –	
Isle of Man - - - - - - - - - - - - - -		98 17 7	
			2,923 10 3
Carried forward - - - £.			67,680 9 7

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			405,125 15 2
1.—Receipt from Land Revenue—*continued.*			
To Miscellaneous Receipts:			
England and Wales:			
Essex—For Dilapidations in respect of a Cottage and Land at Barking	55 – –		
Ditto - on Premises at Harwich - - - - -	333 – –		
Allotment at Hainault; Sale of a Pipe Machine - - - -	25 – –		
		413 – –	
Kent—Compensation for Loss of Rent and Expenses sustained during the Negotiation for Sale to the Local Board of Health of certain Land on the Maison Dieu Estate		42 – –	
	£. s. d.		
Middlesex—For Dilapidations on No. 12, Hollen Street, Soho - -	30 – –		
Ditto - Nos. 14, 15 and 18 - - ditto - - -	40 – –		
Ditto - No. 9, Wardour Street - - - - - -	23 – –		
		93 – –	
Pembroke—Received from the South Wales Railway for permission to occupy the Gridiron at Milford - - - - - - - - - - - - -		20 – –	
	£. s. d.		
Surrey—Received from His Majesty the King of the Belgians, Annuity in consideration of Outlay of 934*l.* 15*s.* 4*d.* on a Bridge erected over the Mole at Esher (one year) - - -	98 10 –		
For Dilapidations on Premises at Egham - - - - -	500 – –		
		598 10 –	
York—Hull Citadel; Rents of Premises - - - - -	558 19 10		
Ditto - Deposit on Sale (1,350*l.*) of Old Materials - -	843 15 –		
		1,402 14 10	
Various Receipts of Small Amount - - - - - - - - - -		26 10 11	
	£.	2,595 15 9	
Ireland:			
	£. s. d.		
Rent of Sites of Booths on the Curragh of Kildare - - -	23 16 8		
Royalty on Gravel raised in 1862 - - - - - - - -	– 7 –		
		24 3 8	
			2,619 19 5
Carried forward - - - £.			407,745 14 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.	£. s. d.
		Brought forward - - -	67,680 9 7
1.—Expenditure for Land Revenue—*continued.*			
By Miscellaneous Payments:			
England and Wales:			
Rents of Ground and Premises taken for the purpose of the New Street Improvements - - - - - - - - - - - -	436 5 11		
Rent of No. 12, Whitehall Place - - - - - - - - -	138 7 9		
Ditto of No. 6, Whitehall - - - - - - - -	35 12 3		
		610 5 11	
Interest of Purchase-moneys of Estates purchased - - - - - - -		1,104 6 7	
Paid over to His Majesty the King of the Belgians Dividends on 5,865*l.* 14*s.* 10*d.*, Stock Three per Cent. Consolidated Annuities, arising out of the Investment of the Consideration Moneys received by the Crown in respect of the Enfranchisement of certain Copyhold Premises holden of the Manors of Esher and Milbourne, County of Surrey - - - - - - - - - - - -		175 19 6	
	£. s. d.		
Value of a Way-going Crop at Acklam, County of York - -	465 6 10		
Ditto at Ellinthorpe Hall Farm, County of York - - - -	414 2 9		
Ditto at Heworth Grange, County of York - - - -	100 - -		
Ditto at Skelton Cote, County of York - - - - -	45 - -		
		1,024 9 7	
Compensation to Tenants at Acklam, County of York, in respect of Underwood and Manure - - - - - - - - -	180 - -		
Ditto at Ellinthorpe Hall Farm in respect of Manure - -	65 2 9		
		245 2 9	
Value of the Materials of the Coach-houses and Stables, formerly part of Carlton Palace - - - - - - - - -	2,100 - -		
Less,—Produce of Sale of the Old Materials of Carlton Ride and Stabling - - - - - - - - - -	1,695 12 6		
		404 7 6	
Hull Citadel:			
Allowed to a Tenant in respect of Rent - - - - -	100 - -		
Supply and Repair of Water-pipes, &c. - - - - -	19 17 1		
Supply of Gas - - - - - - - - -	40 10 -		
Property and other Taxes - - - - - - - -	87 10 11		
Care of the Property - - - - - - - - -	14 17 -		
Commission on Rents, &c. - - - - - - - -	22 8 -		
		285 3 -	
Admission Fine, Quit Rents, &c., paid in respect of Enfranchisement of Copyhold portions of the Sudbrook Park Estate - - - - - - - - -		956 9 4	
Rent of Premises at Bishops Cannings, County of Wilts, payable during the lifetime of Mrs. Ruddle (two years) - - - - - - - - - - - -		131 3 8	
Cost of Preparation of Produce and other Expenses connected with the Sales thereof on various Estates - - - - - - - - - - - - -		338 - -	
Cost of preparing Specimens of Mineral Product from Dean Forest for the International Exhibition - - - - - - - - - - - - -		60 17 10	
Compensation Allowances made to the Ranger and Keepers whose Offices were abolished on the Disafforestation of Wychwood Forest (per Act 16 & 17 Vict. c. 36) - -		132 - -	
Paid the Bank of England for daily attendance of Clerks at the Office - - -		24 - -	
Advertisements in relation to the letting of Crown Farms, Trespass Notices, &c. -		56 16 8	
Compassionate Allowances, viz.:—	£. s. d.		
To an ex-Woodman at Eltham, County of Kent - - - -	15 - -		
To a Widow at Hainault - - - - - - - - -	15 - -		
		30 - -	
Various Payments of small Amount - - - - - - -	- - -	267 3 1	
Scotland:	£. s. d.	5,846 5 5	
Paid for Services in relation to the Rentals of Surplus Teinds - -	164 5 6		
Salary, &c. of the Local Agent at Caithness - - - - -	27 12 8		
Allowance made to a Clerk for Expenses incurred during Service in Orkney - - - - - - - - - - - -	60 - -		
Various Payments of small Amount - - - - - - -	66 15 2		
		318 13 4	
Ireland:			
Allowance granted to the late Overseer of the Labourers on the Kingwilliamstown Estate - - - - - - - - - -	20 - -		
Various Payments of small Amount - - - - - - -	9 14 10		
		29 14 10	
Isle of Man:			
Allowance to the Lieutenant Governor, in lieu of Official Residence	150 - -		
Cost of selling Custom Rents, received in kind - - - - -	2 17 -		
		152 17 -	
Isle of Alderney:			
Annuity for Surrender of the Lease of the Island (final payment) -	658 3 -		
Salary of the Judge - - - - - - - - - - -	150 - -		
Salaries of the Procureur, Harbour Master and Gaoler, and various Gaol and incidental Expenses in the Island - - - - -	264 4 10		
		1,072 7 10	
			7,419 18 5
		Carried forward - - - £.	75,100 8 -

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	- - -	407,745 14 7

2.—RECEIPT FROM WINDSOR PARKS AND WOODS.

TO WINDSOR PARKS AND WOODS:

	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Bark (187 tons, 6 cwt. 2 qrs. 22 lbs.) - - -	758 12 11	- - -	758 12 11
Poles - - - - - - - - -	401 - -	1,507 6 2	1,908 6 2
Cordwood or Stackwood - - - - - -	- - -	219 19 3	219 19 3
Fagots or Bavins - - - - - - -	- - -	906 15 5	906 15 5
Miscellaneous Wood, &c. - - - - - -	- - -	78 2 8	78 2 8
Charcoal - - - - - - - - -	- - -	203 19 4	203 19 4
£.	1,159 12 11	2,916 2 10	

Receipt from Sales of Produce - - - - - £.	4,075 15 9	
Value of Timber, &c. used for Buildings, Fences, Gates, &c. (*vide* per contra) - - - - -	582 16 6	
Rents of Cottages, &c. - - - - - - - - - - - - - - - -	750 13 7	
Sales of Old Materials - - - - - - - - - - - - - - - -	3 10 2	
Various Receipts of small Amount - - - - - - - - - - - - - - -	3 2 4	
£.	5,415 18 4	

Ranger's Department:	£. s. d.		
Sales of Live Stock (76 Oxen) - - - - - - - - - - - -	1,401 9 2		
Sale of Ox Hides - - - - - - - - - - - - - -	1 - -		
Received for the Agistment of the Long Walk (12 *l.*), and Rent of Meadow (22 *l.*) -	34 - -		
Grazing Rents - - - - - - - - - - - - -	113 8 6		
Rent of a Cottage on Hog Common - - - - - - - - - -	15 - -		
Venison Fees (Year 1862) - - - - - - - - - - - -	135 17 -		
		1,700 14 8	
HOME PARK:			
Rent of the Grazing - - - - - - - - - - - - - - - -		143 15 -	
Total Receipt from Windsor Parks and Woods - - - £.			7,260 8 -
Carried forward - - - £.			415,006 2 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* Cr.

	£. s. d.	£. s. d.
Brought forward		75,100 8 –

2.—EXPENDITURE FOR WINDSOR PARKS AND WOODS.

BY WINDSOR PARKS AND WOODS (including the Royal Stand and Hound Kennel at Ascot):

	£. s. d.	£. s. d.
Salaries and Allowances (Ranger's Department):		
Deputy Ranger	400 – –	
Bailiff	200 – –	
Locksmith:—Salary (60 *l.*); in lieu of Horse Corn (11 *l.* 18 *s.* 6 *d.*); in lieu of Fuel Wood (17 *l.*)	88 18 6	
Park-keepers:—(2 in number); 1 at 300 *l.*, with Horse Allowance (20 *l.*); and Fuel Allowance (10 *l.*); and 1 at 175 *l.*; with Allowance in lieu of Meadow (7 *l.*)	512 – –	
Acting Park-keepers (2 in number)	106 15 4	
Under Gamekeepers:—(6 in number, at 1 *l.* 1 *s.* each per week)	327 12 –	
Gatekeepers:—4 in number (at 1 *l.* 1 *s.* each per week); Allowance to one of them in lieu of Meadow (6 *l.*)	224 8 –	
Men assisting ditto (3 in number)	113 8 5	
Fisherman:—Salary (54 *l.* 12 *s.*); in lieu of Keep of Cow (8 *l.*); in lieu of Fuel (5 *l.*)	67 12 –	
Man assisting ditto	18 5 –	
Warrener	54 12 –	
Bombardier	45 12 6	
Herdsman:—Salary (36 *l.* 10 *s.*); in lieu of Keep of Cow (8 *l.*); in lieu of Fuel (5 *l.*)	49 10 –	
Chaplain	100 – –	
Organist	26 – –	
Care of Chapel	2 – –	
Liveries for Park-keepers, Under Gamekeepers, &c.	118 5 –	
Total for Salaries, &c. (Ranger's Department) £.	2,454 18 9	
Salaries and Allowances (Commissioners of Woods' Department):		
Deputy Surveyor:—Salary	416 5 –	
Ditto — Allowance for Clerk	52 10 –	
Ditto — Allowance for Keep of Three Horses	82 10 –	
	551 5 –	
Woodmen (8 in number)	284 6 2	
Foreman of the Park	110 – –	
Clerk of Works:—Salary at 155 *l.*; Horse Allowance, 45 *l.* per annum	198 9 9	
Allowances to Sick and Disabled Labourers	131 13 4	
	1,275 14 3	
Total for Salaries and Allowances £.		3,730 13 –

	Ranger's Department. £. s. d.	Commissioners of Woods' Department. £. s. d.	
New Works and Improvements:			
Cultivation, Ground Works, Drainage, &c.		2 15 7	
Buildings and Fences:			
Machinery at Prince Consort's Workshops (Balance)		249 2 8	
Cottages at Prince Consort's Gate		694 15 3	
Cottages at Manor Hill		373 5 1	
House for Head Carpenter at Prince Consort's Workshops		348 12 3	
Shed for the Cows presented by Her Majesty to supply Milk to the Park Labourers		86 6 2	
Maintenance and General Management:			
Ground Works		4,144 – 4	
Repair and Maintenance of Lodges, Fences, &c. viz.: £. s. d.			
Windsor Great Park 2,824 14 1			
Bagshot Park 162 15 6			
Royal Stand and Dog Kennel, Ascot 291 12 5			
		3,279 2 –	
Attending Cattle, Bailiff's Horse, Goats, Buffaloes, &c.	181 16 3	—	
Provender for Horses, Saddlery, &c.	163 4 5	321 2 9	
Criminal Prosecutions		1 18 –	
Rates, Taxes, Tithes, or Allowances in lieu thereof	34 17 9	1,162 18 2	
Contingent Expenses of Forest Officers	16 4 4	122 11 –	
Contributions and Donations	5 5 –	9 4 –	
Food for the Deer	74 9 6	—	
Food for the Game	500 – –	—	
Rent of Land at Hog Common	137 2 3	—	
Repair of Crown Cottage, King's Road	22 – –	—	
Compassionate Allowances	60 – –	—	
Miscellaneous	53 13 5	69 19 1	
Preparation of Produce for Sale: £. s. d.			
Labour 1,230 8 7			
Materials and Artificers' Bills 128 8 1			
		1,358 16 8	
Expenses attendant on Sales of Produce		30 11 1	
Purchase of Live Stock (56 Scotch Oxen) 691 – –			
Expenses of bringing ditto from Scotland 52 15 3			
	743 15 3	—	
Expenses attendant on Sales of Live Stock	29 19 –	—	
Prince Consort's Workshops:			
Materials to keep up the necessary Stock for future use		504 3 6	
Debts due by Purchasers,—discharged by Treasury Warrant		18 17 9	
£.	2,022 7 2	12,778 1 4	14,800 8 6

HOME PARK:

Pay of a Constable (54 *l.* 15 *s.*); Livery (6 *l.* 15 *s.*); Repairs of Fences (3 *l.* 17 *s.* 3 *d.*); Property Tax (5 *l.* 7 *s.* 9 *d.*)	70 15 –	
Total Expenditure for Windsor Parks and Woods £.		18,601 16 6
Carried forward £.		93,702 4 6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -		415,006 2 7

3.—RECEIPT FROM ROYAL FORESTS AND WOODLANDS.

TO NEW FOREST:—(*Hampshire.*)

	Public Auction. £. s. d.	Private Contract. £. s. d.	Total. £. s. d.	£. s. d.
Sales of Produce:				
Navy Timber	- - -	895 6 7	895 6 7	
Rejected Navy Timber	845 - -	72 - -	917 - -	
Other Timber	4,783 - -	808 16 2	5,591 16 2	
Bark (1,084 tons, 14 cwt. 2 qrs.)	5,149 4 6	- - -	5,149 4 6	
Poles	1,400 10 -	400 13 9	1,801 3 9	
Cordwood or Stackwood	- - -	56 3 -	56 3 -	
Fagots or Bavins	- - -	1,084 19 8	1,084 19 8	
Fathomwood	- - -	414 8 5	414 8 5	
Miscellaneous Wood, &c.	- - -	459 6 9	459 6 9	
Oak, Fir, and Holly Plants	- - -	52 11 7	52 11 7	
Grass	- - -	2 15 6	2 15 6	
Gravel, Sand and Marl	- - -	99 2 5	99 2 5	
£.	12,177 14 6	4,346 3 10		
Receipt from Sales of Produce - - - - £.				16,523 18 4
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra)			1,086 12 10	
Ditto from Plantations to open Forest (*vide* per contra)			2 - -	
Value of Timber, &c. used for Lodges, Fences, &c. (*vide* per contra)			215 12 4	
Value of Fuel Wood assigned in the Forest (*vide* per contra)			158 8 -	
				1,462 13 2
Rents of Cottages with Land, &c.				354 10 5
Rent of the Victoria Tilery, proportion of (one year and a half) (*vide* New Forest Drainage Account at page 212)				12 10 -
Forest Dues				145 9 9
Fees for Licenses to sport over the Forest				79 - -
Fines levied on Cattle impounded				3 3 6
Pannage of Hogs				5 19 6
BURLEY RAILS FARM:			£. s. d.	
Rent			140 - -	
Additional Rent in respect of Drainage Works			30 14 8	
				170 14 8
NEW PARK FARM:				
Rent			350 - -	
Additional Rent in respect of Drainage Works, Buildings, &c.			295 6 10	
				645 6 10
TOTAL RECEIPT FROM NEW FOREST, Carried forward - - - £.				19,403 6 2	415,006 2 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
							£	s.	d.
Brought forward - - -							93,702	4	6

3.—EXPENDITURE for ROYAL FORESTS and WOODLANDS.

BY NEW FOREST:—(*Hampshire.*)									
I.—Planting, New Works, Improvements, &c.:									
Labour - - - - - - - - - - - - - -	2,432	1	6						
Materials and Artificers' Bills (including value of Forest Timber, &c. used)	586	12	3						
Trees, Plants, Seeds, &c. (including Carriage) - - - - - -	111	8	11						
				3,130	2	8			
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra) - -				1,086	12	10			
Value of Trees and Plants removed from Plantations to open Forest (*vide* per contra) -				2	–	–			
Total for Planting, New Works, Improvements, &c. - - - £.							4,218	15	6
II.—Maintenance and General Management:									
Salaries and Allowances:									
Deputy Surveyor:—Salary (500 *l.*); Allowance for Horses (90 *l.*); Allowances for Coals (50 *l.*) - - - - - - - - - - - - - -				640	–	–			
First Assistant:—Salary (150 *l.*); Horse Allowance (30 *l.*) - - - - - -				180	–	–			
Second Assistant:—Salary (120 *l.*); Horse Allowance (30 *l.*) - - - - - -				150	–	–			
Third Assistant:—Salary (120 *l.*); Horse Allowance (30 *l.*) - - - - - -				150	–	–			
Clerk to Deputy Surveyor - - - - - - - - - - - -				85	–	9			
Foresters (8 in number: 6 at 80 *l.*, 1 at 52 *l.*, and 1 at 39 *l.* each per annum) - -				571	–	–			
Horse Allowance to two of them, at 30 *l.* each per annum - - - - - -				60	–	–			
House Allowance to one of them - - - - - - - - - - -				10	–	–			
Woodmen (12 in number, at 15 *s.* each per week) - - - - - - -				469	10	–			
Nurseryman - - - - - - - - - - - - - -				85	–	–			
Regarders, Attendances of - - - - - - - - - - -				14	12	6			
Constables - - - - - - - - - - - - - -				130	–	–			
Total for Salaries and Allowances - - - £.				2,545	3	3			
Labour, &c.:	£.	s.	d.						
Maintenance, &c. - - - - - - - -	2,258	11	–						
Materials and Artificers' Bills (including value of Forest Timber, &c. used) - - - - - -	170	9	6						
				2,429	–	6			
Preparation of Produce for Sale - - - -	3,061	11	2						
Materials and Artificers' Bills - - - - -	7	17	6						
				3,069	8	8			
				5,498	9	2			
Value of Fuel Wood assigned in the Forest (*vide* per contra) - -				-	-	-	158	8	–
Machinery, Implements, &c. - - - - - - - - -				9	12	7			
Criminal Prosecutions, &c. - - - - - - - - -				163	–	7			
Expenses attendant on Sales of Produce - - - - - -				222	9	–			
Contingent Expenses of Forest Officers - - - - - -				76	8	9			
Rates, Taxes, Tithes, or Allowances in lieu thereof - - - -				35	1	2			
Contributions to Schools, &c. - - - - - - - -				40	–	–			
Contributions towards Repair of Roads and Highways - - -				75	–	–			
Subscription to the 14th Hants Rifle Volunteer Corps - - -				20	–	–			
Payment to the Lord of the Manor of Burley - - - -				–	5	–			
Carriage of Navy Timber to Portsmouth Dockyard - - - -				483	17	4			
Compassionate Allowances - - - - - - - - -				339	–	–			
Discount allowed to Purchasers of Bark - - - - - -				96	10	11			
				1,561	5	4			
Total for Maintenance and General Management - - - £.							9,763	5	9
TOTAL EXPENDITURE FOR NEW FOREST, Carried forward - - - £.							13,982	1	3	93,702	4	6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£.	s.	d.	£.	s.	d.
Brought forward - - -	19,403	6	2	415,006	2	7

3.—Receipt from Royal Forests and Woodlands—*continued.*

TO DEAN FOREST (exclusive of Mines):——(*Gloucester.*)

	Public Auction. £.	s.	d.	Private Contract. £.	s.	d.	Total. £.	s.	d.
Sales of Produce:									
Navy Timber	-	-	-	2,536	19	5	2,536	19	5
Other Timber	-	-	-	1,295	6	9	1,295	6	9
Flitterns and Saplings	-	-	-	211	3	10	211	3	10
Bark (801 tons, 17 cwt.)	2,949	1	-	-	-	-	2,949	1	-
Cordwood or Stackwood	-	-	-	3,088	5	1	3,088	5	1
Miscellaneous Wood, &c.	-	-	-	9	2	5	9	2	5
Stone and Sand	-	-	-	-	2	8	-	2	8
£.	2,949	1	-	7,141	-	2			
Receipt from Sales of Produce - - - £.							10,090	1	2

	£.	s.	d.			
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra)	141	3	6			
Ditto from Plantations to open Forest (*vide* per contra)	198	-	-			
Value of Timber, &c. used for Repairs of Fences, &c. (*vide* per contra)	90	7	-			
Value of Fuel Wood allowed to Keepers and Woodmen (*vide* per contra)	63	-	-			
				492	10	6
Rents of Railways, Quarries, Land, &c.				1,509	3	1
Received from the Severn and Wye Railway Company in discharge of Inspectors' Salaries				54	12	-
Received for Oak Trees, &c. cut down or damaged				139	12	6
Miscellaneous Receipts				-	10	-

(*N.B.*—See Produce of Mines in Dean Forest at page 172.)

	£.	s.	d.	£.	s.	d.
Total Receipt from Dean Forest - - - £.	12,286	9	3			
Carried forward - - - £.	31,689	15	5	415,006	2	7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

LAND REVENUE," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.
Brought forward - - -	13,982 1 3	93,702 4 6

3.—EXPENDITURE for Royal Forests and Woodlands—*continued.*

BY DEAN FOREST (exclusive of Mines):——(*Gloucester.*)

	£. s. d.	£. s. d.
I.—PLANTING, NEW WORKS, IMPROVEMENTS, &c.:		
Labour	1,676 1 10	
Materials and Artificers' Bills	32 16 4	
Trees, Plants, Seeds, &c, including Carriage	92 4 9	
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra)	141 3 6	
Ditto from Plantations to open Forest (*vide* per contra)	198 – –	
TOTAL for Planting, New Works, Improvements, &c. - - - £.	2,140 6 5	
II.—MAINTENANCE and GENERAL MANAGEMENT:		
Salaries and Allowances:		
Deputy Surveyor (including Salary for Highmeadow Woods)	400 – –	
Ditto, Allowance for Two Horses	60 – –	
Ditto, Allowance for Coals	20 – –	
Ditto, Salary as a Railway Inspector	54 12 –	
	534 12 –	
Assistant Deputy Surveyor	150 – –	
Ditto, Allowance for Two Horses	60 – –	
Ditto, Allowance for Coals	6 – –	
Ditto, Salary as a Railway Inspector	27 6 –	
	243 6 –	
Assistant Deputy Surveyor of Highmeadow Woods, Salary as a Railway Inspector	27 6 –	
Wood Foreman (at 1*l.* per week)	66 12 6	
Foresters (3 in number, at 70*l.* each per annum)	200 11 –	
Woodmen (16 in number, at 2*s.* 6*d.* each per diem)	624 – –	
Commission on Rents received	7 10 –	
TOTAL for Salaries and Allowances - - - £.	1,703 17 6	
Labour, &c.:		
Maintenance, &c. £. 2,132 15 5		
Materials, and Artificers' Bills (including Value of Forest Timber, &c. used) 532 3 11		
	2,664 19 4	
Preparation of Produce for Sale 1,592 16 –		
Materials and Artificers' Bills 7 7 –		
	1,600 3 –	
	4,265 2 4	
Value of Fuel Wood allowed to Keepers and Woodmen (*vide* per contra)	63 – –	
Machinery, Implements, Harness, &c.	19 5 10	
Expenses attendant on Sales of Produce	82 7 4	
Contingent Expenses of Forest Officers	74 10 7	
Rates, Taxes, Tithes, or Allowances in lieu thereof	702 1 8	
Filling in Old Pits, &c.	4 17 8	
Allowance to the Widow and Children of a Labourer killed in the Service of the Crown	13 – –	
Insurance of Whitemead	2 10 6	
Subscription to the Royal Forest of Dean Agricultural Association	2 – –	
Compassionate Allowances	203 – –	
Carriage of Navy Timber to Pembroke Dockyard	598 18 –	
Surveys, Plans, &c.	1 16 9	
Discount allowed to Purchasers of Bark	55 5 4	
	1,822 13 8	
TOTAL for Maintenance and General Management - - - £.	7,791 13 6	
TOTAL EXPENDITURE for DEAN FOREST - - - £.		9,931 19 11
Carried forward - - - £.		23,914 1 2 / 93,702 4 6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	31,689 15 5	415,006 2 7

3.—Receipt from Royal Forests and Woodlands—*continued.*

TO HIGHMEADOW WOODS:—(*Gloucester.*)

	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Navy Timber - - - - - -	- - -	1,594 15 11	1,594 15 11
Other Timber - - - - - -	- - -	4,070 5 6	4,070 5 6
Bark (411 tons, 7 cwt.) - - -	465 7 6	1,192 4 4	1,657 11 10
Poles - - - - - - -	- - -	361 15 3	361 15 3
Cordwood or Stackwood - - -	- - -	1,215 2 3	1,215 2 3
Stone - - - - - - -	- - -	5 - -	5 - -
£.	465 7 6	8,439 3 3	
Receipt from Sales of Produce - - - £.			8,904 10 9
Value of Trees removed from Nurseries to Plantations (*vide* per contra) - - - - - - -		£. s. d. 6 16 -	
Value of Fuel Wood allowed to Woodmen (*vide* per contra) - - - - - - - - -		12 - -	
			18 16 -
Rent of a Brickyard, Land, Fishery, Shooting, &c. - - - -			178 13 -
Miscellaneous Receipts - - - - - - - - - -			- 9 9
Total Receipt from Highmeadow Woods - - - £.			9,102 9 6
Carried forward - - - £.			40,792 4 11	415,006 2 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			23,914 1 2	93,702 4 6
3.—Expenditure for Royal Forests and Woodlands—*continued.*				
BY HIGHMEADOW WOODS:—(*Gloucester.*)				
I.—Planting, New Works, Improvements, &c.:				
Labour - - - - - - - - - -		161 5 4		
Trees, Plants, Seeds, &c. (including Carriage) - - -		53 17 2		
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra) - - - - -		6 16 –		
Total for Planting, New Works, Improvements, &c. - - - £.			221 18 6	
II.—Maintenance and General Management:				
Salaries and Allowances:				
Deputy Surveyor (Salary charged to Dean Forest) - - - - - -	—			
Assistant Deputy Surveyor - - -	100 – –			
Ditto, Horse Allowance - - -	30 – –			
Ditto, Allowance for Coals - - -	6 – –			
		136 – –		
Woodmen (4 in number, at 2*s.* 6*d.* each per diem) -		153 – –		
Total for Salaries and Allowances - - - £.		289 – –		
Labour, &c.:				
Maintenance, &c. - -	521 11 1			
Materials and Artificers' Bills	9 3 2			
		530 14 3		
Preparation of Produce for Sale - - - - -	836 13 7			
Materials and Artificers' Bills	19 7 –			
		856 – 7		
		1,386 14 10		
Value of Fuel Wood allowed to Woodmen (*vide* per contra) - - - - -		12 – –		
Machinery, Implements, &c. - - -		4 6 –		
Expenses attendant on Sales of Produce -		8 – 5		
Contingent Expenses of Forest Officers -		2 16 5		
Rates, Taxes, Tithes, or Allowances in lieu thereof - - - - - - -		491 12 11		
Rent of Slag Bank, near Redbrook - -		1 – –		
Carriage of Navy Timber to Pembroke Dockyard - - - - - - -		318 17 –		
Discount allowed to Purchasers of Bark -		8 14 6		
		847 7 3		
Total for Maintenance and General Management - - - £.			2,523 2 1	
Total Expenditure for Highmeadow Woods - - - £.			2,745 – 7	
Carried forward - - - £.			26,659 1 9	93,702 4 6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	40,792 4 11	415,006 2 7

3.—Receipt from Royal Forests and Woodlands—*continued.*

TO ALICE HOLT WOODS:—(*Hampshire.*)

	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Flitterns and Saplings - - - -	- - -	- 4 6	- 4 6
Bark (23 tons, 15 cwt., 3 qrs., 1 lb.) -	142 14 6	- - -	142 14 6
Poles - - - - - - - -	46 1 9	63 18 11	110 - 8
Cordwood or Stackwood - - -	1 18 -	11 7 6	13 5 6
Fagots or Bavins - - - -	3 7 -	121 7 6	124 14 6
Miscellaneous Wood, &c. - - -	- - -	66 2 10	66 2 10
£.	194 1 3	263 1 3	
Receipt from Sales of Produce - - - - £.			457 2 6

	£. s. d.		
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra) - - - - -	39 19 11		
Value of Timber, &c. used for Repairs of Fences, &c. (*vide* per contra) - - - - - - - - -	6 11 3		
Value of Fuel Wood allowed to the Foreman and Woodmen (*vide* per contra) - - - - - - - -	9 12 -		
Value of Grass and Fern allowed to the Deputy Surveyor, Foreman and Woodmen (*vide* per contra) - - -	2 10 -		
Value of Fern for Forest Horse (*vide* per contra) - -	1 4 -		
		59 17 2	
Grazing Rents - - - - - - - - - - - -		51 8 8	
Rents of Cottages, Land, Shooting, &c. - - - - - - - -		87 - -	
Interest of Money expended on Drainage of Land in the occupation of the Deputy Surveyor - - - - - - - - - -		7 11 7	
Total Receipt from Alice Holt Woods - - - £.			662 19 11

TO WOOLMER ESTATE:—(*Hampshire.*)

	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Flitterns and Saplings - - - -	- - -	4 17 3	4 17 3
Bark (6 cwt., 11 qrs., 27 lbs.) - -	35 5 5	- - -	35 5 5
Poles - - - - - - - -	153 16 1	3 10 10	162 6 11
Cordwood or Stackwood - - -	12 5 -	35 4 6	47 9 6
Fagots or Bavins - - - -	- - -	65 9 11	65 9 11
Miscellaneous Wood, &c. - - -	- - -	- 8 6	- 8 6
Grass - - - - - - - -	- - -	6 - -	6 - -
£.	206 6 6	115 11 -	
Receipt from Sales of Produce - - - - £.			321 17 6
Rents of Land, Cottages, &c. - - - - - - - -			971 5 -
Total Receipt from Woolmer Estate - - - £.			1,293 2 6
Carried forward - - - £.			42,748 7 4	415,006 2 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
			Brought forward - - -	26,659 1 9	93,702 4 6
3.—Expenditure for Royal Forests and Woodlands—*continued.*					
BY ALICE HOLT WOODS:—(*Hampshire.*)					
I.—Planting, New Works, Improvements, &c.:			£. s. d.	£. s. d.	
Labour - - - - - - - - - - - -			51 4 10		
Trees, Plants, Seeds, &c. (including Carriage) - - - - -			33 4 1		
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra) - - - - - - - - - - -			39 19 11		
Total for Planting, New Works, Improvements, &c. - - - £.				124 8 10	
II.—Maintenance and General Management:					
Salaries and Allowances:					
Deputy Surveyor (apportioned Amount of the Gross Salary of the Deputy Surveyor of Alice Holt Woods, Woolmer Estate, Bere, and Parkhurst Woods, applicable to Alice Holt Woods) - - - -	£. s. d. 150 - -	£. s. d.	£. s. d.		
Ditto, Horse Allowance - - -	30 - -				
Ditto, Allowance for Coals - -	35 - -				
		215 - -			
Foreman (at 3 *s.* 6 *d.* per diem) - - - -		54 12 -			
Woodmen (2 in number, at 2 *s.* 6 *d.* each per diem) -		78 5 -			
Total for Salaries and Allowances - - - £.			347 17 -		
Labour, &c.:	£. s. d.	£. s. d.			
Maintenance, &c. - - - -	169 13 5				
Materials, and Artificers' Bills (including Value of Forest Timber, &c. used)	24 3 8				
		193 17 1			
Preparation of Produce for Sale - - - -		102 4 9			
			296 1 10		
Value of Fuel Wood allowed to the Foreman and Woodmen (*vide* per contra) - - - - -		9 12 -			
Value of Grass and Fern allowed to the Deputy Surveyor, Foreman, and Woodmen - - - -		2 10 -			
			12 2 -		
Machinery, Implements, Harness, &c. - - -		10 4 2			
	£. s. d.				
Provender for Horses, &c. - - -	27 19 -				
Value of Fern for Forest Horse (*vide* per contra) - - - - -	1 4 -				
		29 3 -			
Expenses attendant on Sales of Produce - - -		38 - 6			
Contingent Expenses of Forest Officers - - -		22 11 6			
Rates, Taxes, Tithes, or Allowances in lieu thereof -		12 11 5			
Discount allowed to Purchasers of Bark - - -		2 13 6			
			115 4 1		
Total for Maintenance and General Management - - - £.				771 4 11	
Total Expenditure for Alice Holt Woods - - - £.				895 13 9	
BY WOOLMER ESTATE:—(*Hampshire.*)					
I.—Planting, New Works, Improvements, &c: - - - - - -				- nil.	
II.—Maintenance and General Management:					
Salaries and Allowances:					
Deputy Surveyor (apportioned Amount of the Gross Salary of the Deputy Surveyor of Alice Holt Woods, Woolmer Estate, Bere, and Parkhurst Woods, applicable to Woolmer Estate) - - - - -		£. s. d. 50 - -	£. s. d.		
Ditto, Horse Allowance - - - - -		30 - -			
			80 - -		
Woodman, at 3 *s.* 2 *d.* per diem - - - - - - -			49 11 2		
Total for Salaries and Allowances - - - £.			129 11 2		
Labour, &c.:	£. s. d.	£. s. d.			
Maintenance, &c. - - - -	- 8 -				
Materials, and Artificers' Bills - -	- 2 6				
		- 10 6			
Preparation of Produce for Sale -	69 2 -				
Materials and Artificers' Bills - -	2 9 6				
		71 11 6			
			72 2 -		
Surveys, Plans, &c. - - - - - -		15 9 -			
Expenses attendant on Sales of Produce - - -		7 11 6			
Contingent Expenses of Forest Officers - - -		- 15 3			
Compassionate Allowances - - - -		50 8 -			
Discount allowed to Purchasers of Produce - -		- 13 3			
			74 17 -		
Total for Maintenance and General Management - - - - -				276 10 2	
Total Expenditure for Woolmer Estate - - - £.				276 10 2	
			Carried forward - - - £.	27,831 5 8	93,702 4 6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	42,748 7 4	415,006 2 7

3.—Receipt from Royal Forests and Woodlands—*continued.*

TO BERE WOODS:——(*Hampshire.*)

	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Timber	- -	701 11 6	701 11 6
Flitterns and Saplings	- -	79 5 4	79 5 4
Bark (152 tons, 1 cwt., 2 qrs., 24 lbs.)	812 - 2	- -	812 - 2
Poles	- -	280 13 -	280 13 -
Cordwood or Stackwood	- -	54 1 6	54 1 6
Fagots or Bavins	- -	251 17 9	251 17 9
Underwood	- -	62 14 -	62 14 -
Miscellaneous Wood, &c.	- -	15 15 7	15 15 7
Grass	- -	4 6 -	4 6 -
Mould and Sand	- -	- 6 -	- 6 -
£.	812 - 2	1,450 10 8	

Receipt from Sales of Produce - - - £.		2,262 10 10
	£. s. d.	
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra) -	40 13 11	
Value of Timber, &c. used for Repairs of Fences, &c. (*vide* per contra) - - -	1 11 -	
Value of Fuel Wood allowed to the Deputy Surveyor, Foreman and Woodmen (*vide* per contra) - - - - - - - - - - - - - - -	9 12 -	
Value of Fern allowed to the Foreman and Woodmen (*vide* per contra) - - -	1 - -	
		52 16 11
Rent of West Lodge, Cottages, Land, Shooting, &c. - - - - - - - - - - -		168 17 10
Total Receipt from Bere Woods - - - £.		2,484 5 7

TO PARKHURST WOODS:——(*Isle of Wight.*)

	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Bark (9 tons, 9 cwt., 1 qr.)	47 6 3	- -	47 6 3
Poles	- -	37 7 -	37 7 -
Cordwood or Stackwood	- -	- 7 -	- 7 -
Fagots or Bavins	- -	97 19 -	97 19 -
Miscellaneous Wood, &c.	- -	5 12 3	5 12 3
Grass	- -	- 2 -	- 2 -
Gravel	- -	52 4 3	52 4 3
£.	47 6 3	193 11 6	

Receipt from Sales of Produce - - - £.		240 17 9
	£. s. d.	
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra) -	38 16 -	
Value of Fuel Wood allowed to the Deputy Surveyor, Foreman, and a Labourer (*vide* per contra) - - - - - - - - - - - - - -	7 16 -	
Value of Grass and Fern allowed to Foreman and Labourer (*vide* per contra) - -	1 - 6	
Value of Fern for Forest Horse (*vide* per contra) - - - - - - -	1 4 -	
Value of Gravel used for repair of Roads (*vide* per contra) - - - - -	4 19 -	
		53 15 6
Rent of a Bark Shed, Land, &c. - - - - - - - - - - - -		10 12 -
Total Receipt from Parkhurst Woods - - - £.		305 5 3
Carried forward - - - £.	45,537 18 2	415,006 2 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

LAND REVENUE," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.
Brought forward	27,831 5 8	93,702 4 6

3.—EXPENDITURE for Royal Forests and Woodlands—*continued.*

BY BERE WOODS:——(*Hampshire.*)

I.—PLANTING, NEW WORKS, IMPROVEMENTS, &c.:	£. s. d.	£. s. d.
Labour	21 11 2	
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra)	40 13 11	
TOTAL for Planting, New Works, Improvements, &c.		62 5 1
II.—MAINTENANCE and GENERAL MANAGEMENT:		
Salaries and Allowances:	£. s. d.	
Deputy Surveyor (apportioned Amount of the Gross Salary of the Deputy Surveyor of Alice Holt Woods, Woolmer Estate, Bere and Parkhurst Woods, applicable to Bere Woods)	150 – –	
Foreman (at 3*s.* 6*d.* per diem)	54 12 –	
Woodmen (two in number, at 2*s.* each per diem)	62 12 –	
TOTAL for Salaries and Allowances	267 4 –	
Labour, &c.: — £. s. d. — £. s. d.		
Maintenance, &c. — 119 19 7		
Materials and Artificers' Bills (including value of Forest Timber, &c. used) — 8 15 2	128 14 9	
Preparation of Produce for Sale — 371 12 10		
Materials and Artificers' Bills — – 14 –	372 6 10	
	501 1 7	
Value of Fuel Wood allowed to the Deputy Surveyor, Foreman and Woodmen (*vide* per contra)	9 12 –	
Value of Fern allowed to the Foreman and Woodmen (*vide* per contra)	1 – –	
	10 12 –	
Machinery, Implements, &c.	– 19 –	
Expenses attendant on Sales of Produce	13 19 4	
Contingent Expenses of Forest Officers	7 6 11	
Insurance of Bark Shed	– 6 –	
Rates, Taxes, Tithes, or Allowances in lieu thereof	5 9 7	
Discount allowed to Purchasers of Bark	15 4 6	
	43 5 4	
TOTAL for Maintenance and General Management	822 2 11	
TOTAL EXPENDITURE for BERE WOODS		884 8 –

BY PARKHURST WOODS:——(*Isle of Wight.*)

I.—PLANTING, NEW WORKS, IMPROVEMENTS, &c.:	£. s. d.	
Labour	29 12 6	
Trees, Plants, Seeds (including Carriage)	14 13 10	
Value of Trees and Plants removed from Nurseries to Plantations (*vide* per contra)	38 16 –	
TOTAL for Planting, New Works, Improvements, &c.		83 2 4
II.—MAINTENANCE and GENERAL MANAGEMENT:		
Salaries and Allowances:	£. s. d.	
Deputy Surveyor (apportioned Amount of the Gross Salary of the Deputy Surveyor of Alice Holt Woods, Woolmer Estate, Bere, and Parkhurst Woods, applicable to Parkhurst Woods)	80 – –	
Foreman (at 1*l.* per week)	52 – –	
TOTAL for Salaries and Allowances	132 – –	
Labour, &c.: — £. s. d. — £. s. d.		
Maintenance, &c. — 154 9 5		
Materials and Artificers' Bills (including value of Forest Timber used) — 10 17 8	165 7 1	
Preparation of Produce for Sale — 59 17 5		
	225 4 6	
Value of Fuel Wood allowed to the Deputy Surveyor, Foreman and Labourer (*vide* per contra)	7 16 –	
Value of Grass and Fern allowed to Foreman and a Labourer (*vide* per contra)	1 – 6	
	8 16 6	
Machinery, Implements, Harness, &c.	4 10 4	
Provender for Horses — £. s. d. — 29 9 2		
Value of Fern for Forest Horse (*vide* per contra) — 1 4 –	30 13 2	
Expenses attendant on Sales of Produce	7 9 5	
Contingent Expenses of Forest Officers	7 1 7	
Rates, Taxes, Tithes, or Allowances in lieu thereof	– 10 –	
Discount allowed to Purchasers of Bark	– 17 9	
	51 2 3	
TOTAL for Maintenance and General Management	417 3 3	
TOTAL EXPENDITURE for PARKHURST WOODS		500 5 7
Carried forward	29,215 19 3	93,702 4 6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	45,537 18 2	415,006 2 7

3.—Receipt from Royal Forests and Woodlands—*continued.*

TO HAZLEBOROUGH WOOD:—(*Northampton.*)	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Flitterns and Saplings - - - -	117 6 6	- - -	117 6 6
Bark (122 tons, 8 cwt.) - - - -	587 17 -	- - -	587 17 -
Poles - - - - - - - -	30 18 -	- - -	30 18 -
Fagots or Bavins - - - - -	- - -	94 9 3	94 9 3
Underwood - - - - - -	44 16 -	5 - -	49 16 -
Grass - - - - - - -	- - -	- 10 -	- 10 -
£.	780 17 6	99 19 3	
Receipt from Sales of Produce - - £.			880 16 9
Value of Fuel Wood allowed to the Woodman (*vide* per contra) - -			6 - -
Rent of Shooting - - - - - - - - - - -			35 - -
Total Receipt from Hazleborough Wood - - - £.			921 16 9

TO SALCEY WOOD:——(*Northampton.*)	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£. s. d.	£. s. d.
Timber - - - - - - - -	18 2 -	- - -	18 2 -
Flitterns and Saplings - - - -	256 15 -	- - -	256 15 -
Bark (217 tons, 3 cwt.) - - - -	690 5 6	348 11 3	1,038 16 9
Poles - - - - - - - -	55 1 -	5 5 -	60 6 -
Fagots or Bavins - - - - -	- - -	200 3 3	200 3 3
Underwood - - - - - -	79 16 -	- - -	79 16 -
Miscellaneous Wood, &c. - - -	- - -	1 - -	1 - -
Grass - - - - - - - -	- - -	5 - -	5 - -
£.	1,099 19 6	560 4 6	
Receipt from Sales of Produce - - £.			1,660 4 -
Value of Stones used for Repair of Roads (*vide* per contra) - - -			8 7 -
Value of Fuel Wood allowed to the Deputy Surveyor and Woodman (*vide* per contra) - - - - - - - - - - - -			10 - -
Rents of Hartwell Lodge, Cottages, Land, Shooting, &c. - - - -			93 5 -
Total Receipt from Salcey Wood - - - £.			1,776 16 -
Carried forward - - - £.			48,236 10 11 415,006 2 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.
Brought forward - - -	29,215 19 3	93,702 4 6

3.—Expenditure for Royal Forests and Woodlands—*continued.*

BY HAZLEBOROUGH WOOD:——(*Northampton.*)

	£. s. d.	£. s. d.	£. s. d.
I.—Planting, New Works, Improvements, &c. - - - - - -			Nil.
II.—Maintenance and General Management:			
Salaries and Allowances:	£. s. d.		
Deputy Surveyor (apportioned Amount of the Gross Salary of the Deputy Surveyor of Hazleborough Wood, Salcey Wood and Delamere Woods, applicable to Hazleborough Wood) - - - - - - -	40 – –		
Woodman (at 2 *s.* 8 *d.* per diem) - - - - -	41 14 8		
Total for Salaries and Allowances - - £.	81 14 8		
Labour, &c.:			
Maintenance - - -	52 17 9		
Materials and Artificers' Bills	– 5 10		
	53 3 7		
Preparation of Produce for Sale - - - - -	195 19 6		
Materials and Artificers' Bills	1 10 –		
	197 9 6		
	250 13 1		
Value of Fuel Wood allowed to the Woodman (*vide* per contra) - - - - - -	6 – –		
Expenses attendant on Sales of Produce -	29 – 2		
Contingent Expenses of Forest Officers -	1 10 4		
Rates, Taxes, Tithes, or Allowances in lieu thereof - - - - - - - -	1 17 5		
Discount allowed to Purchasers of Bark -	11 – 5		
	49 8 4		
Total for Maintenance and General Management - - - £.		331 16 1	
Total Expenditure for Hazleborough Wood - - - £.			331 16 1

BY SALCEY WOOD:——(*Northampton.*)

	£. s. d.	£. s. d.	£. s. d.
I.—Planting, New Works, Improvements, &c. - - - - - -			Nil.
II.—Maintenance and General Management:			
Salaries and Allowances:	£. s. d.		
Deputy Surveyor (apportioned Amount of the Gross Salary of the Deputy Surveyor of Hazleborough Wood, Salcey Wood and Delamere Woods, applicable to Salcey Wood)	90 – –		
Woodman (at 3 *s.* 4 *d.* per diem) - - - - -	52 3 4		
Total for Salaries and Allowances - - £.	142 3 4		
Labour, &c.:			
Maintenance, &c. - -	223 1 8		
Materials and Artificers' Bills (including Value of Stone used) - - - - -	12 19 6		
	241 1 2		
Preparation of Produce for Sale - - - - -	485 – 10		
Materials and Artificers' Bills	1 – –		
	486 – 10		
	727 2 –		
Value of Fuel Wood allowed to the Deputy Surveyor and Woodman (*vide* per contra) - - - - - -	10 – –		
Machinery, Implements, &c. - - - - - -	14 9 7		
Provender for Horses - - - - - - -	9 8 –		
Expenses attendant on Sales of Produce - - - -	33 15 4		
Contingent Expenses of Forest Officers - - - -	4 16 5		
Rates, Taxes, Tithes, or Allowances in lieu thereof - -	4 6 3		
Contributions to Schools, &c. - - - - - - -	10 – –		
Discount allowed to Purchasers of Bark - - - -	12 18 10		
Total for Maintenance and General Management - - - £.		963 19 9	
Total Expenditure for Salcey Wood - - - £.			963 19 9
Carried forward - - - £.		30,566 15 1	93,702 4 6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	48,236 10 11	415,006 2 7

3.—Receipt from Royal Forests and Woodlands—*continued.*

TO DELAMERE WOODS:—(*Chester.*)

	Public Auction.	Private Contract.	Total.
Sales of Produce:	£. s. d.	£ s. d.	£. s. d.
Timber - - - - - - - - -	- - -	6 14 -	6 14 -
Flitterns and Saplings - - - - - -	- - -	30 2 6	30 2 6
Bark (44 tons, 18 cwt.) - - - -	189 10 -	34 2 6	223 12 6
Poles - - - - - - - - - -	- - -	6 17 8	6 17 8
Miscellaneous Wood, &c. - - - -	- - -	47 2 5	47 2 5
£.	189 10 -	124 19 1	
Receipt from Sales of Produce - - - £.			314 9 1
Value of Timber and Gravel used for Repairs of Fences and Roads (*vide* per contra) - - - - - - - -	£. s. d. 7 1 3		
Value of Fuel Wood allowed to the Foreman and Woodman (*vide* per contra) - - - - - - - - -	9 - -		
			16 1 3
Rent of Land, Hondslough Farm, &c. - - - - - - - -			533 17 6
Net Rent received in respect of the Old and New Pale Farms - - -			54 7 11
Total Receipt from Delamere Woods - - - £.			973 15 9
Carried forward - - - £.			49,210 6 8 415,006 2 7

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			30,566 15 1	93,702 4 6
3.—Expenditure for Royal Forests and Woodlands—*continued.*				
BY DELAMERE WOODS:—(*Chester.*)			£. s. d.	
I.—Planting, New Works, Improvements, &c.:				
Labour - - - - - - - - - - - - - -			7 16 -	
II.—Maintenance and General Management:				
Salaries and Allowances:				
Deputy Surveyor (apportioned Amount of the Gross Salary of the Deputy Surveyor of Hazleborough Wood, Salcey Wood and Delamere Woods, applicable to Delamere Woods) - - - - - -	£. s. d. 200 - -	£. s. d.		
Ditto, Horse Allowance - - - -	30 - -			
Ditto, Allowance for Fuel - - -	15 - -			
		245 - -		
Foreman (at 3 *s.* 6 *d.* per diem) - - - - -		54 15 6		
Woodmen (two in number, at 2 *s.* each per diem) - -		62 12 -		
Watchers (two in number, one at 2 *s.* 8 *d.*, and one at 10 *d.* per diem) - - - - - - - - - -		46 7 6		
Total for Salaries and Allowances - - - £.		408 15 -		
Labour, &c.:	£. s. d.	£. s. d.		
Maintenance, &c. - -	237 19 3			
Materials and Artificers' Bills (including Value of Forest Timber used) - - -	24 3 5			
		262 2 8		
Preparation of Produce for Sale - - - - -	23 12 7			
Materials and Artificers' Bills	36 - 1			
		59 12 8		
		321 15 4		
Value of Fuel Wood allowed to the Foreman and Woodman (*vide* per contra) - -		9 - -		
Purchase of a Horse for Forest use - -		31 - -		
Machinery, Implements, Harness, &c. - -		9 13 2		
Provender for Horses - - - - -		31 18 9		
Veterinary Expenses - - - - -		- 13 6		
Expenses attendant on Sales of Produce -		19 8 2		
Surveys, Plans, &c. - - - - - -		- 10 6		
Contingent Expenses of Forest Officers -		22 - 10		
Rates, Taxes, Tithes, or Allowances in lieu thereof - - - - - - - -		22 - 5		
Contributions to Schools, &c. - - -		25 - -		
Compassionate Allowances - - - -		63 - 10		
Insurance of Bark - - - - -		7 1 9		
Discount allowed to Purchasers of Bark -		3 11 -		
Allowance to Foreman in lieu of House and Land - - - - - - - - -		30 - -		
Value of Fixtures at Castle Hill Lodge -		4 8 10		
		279 7 9		
Total for Maintenance and General Management - - - £.			1,009 18 1	
Total Expenditure for Delamere Forest - - - £.				1,017 14 1
Carried forward - - - £.			31,584 9 2	93,702 4 6

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

Dr. II.—Receipt and Expenditure on Account of the "Income of the

	£. s. d.	£. s. d.
Brought forward - - -	49,210 6 8	415,006 2 7
3.—Receipt from Royal Forests and Woodlands—*continued.*		
TO EPPING FOREST:—(*Essex.*)		
Receipt - - - - - - - - - - - - - - -	- Nil.	
TO CHOPWELL WOODS (exclusive of Mines):—(*Durham.*)		
Sales of Produce - - - - - - - - - - -	£. s. d. - Nil.	
Rent of Land, Cottages and Gardens - -	£. s. d. 19 7 7	
Interest of 70*l.* 5*s.* 6*d.* expended in 1853–54 on Drainage of Land	£. s. d. 4 11 4	
Interest of 8*l.* 11*s.* 8*d.* expended on the Drainage of the Foreman's Lodge - -	– 8 7	
	4 19 11	
Use of a Watercourse - - - - - -	– 5 –	
Received from the Township of Chopwell for Right to remove Gravel for Repair of Roads	1 – –	
A Shooting Licence - - - - - -	1 – –	
	26 12 6	
(*N.B.*—*See* Produce of Mines in Chopwell Woods, at page 172.)		
Total Receipt from Chopwell Woods - - - £.	26 12 6	
TOTAL RECEIPT from ROYAL FORESTS and WOODLANDS - - £.		49,236 19 2
	£.	464,243 1 9

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Land Revenue," for the Year ended on the 31st March 1863—*continued.* *Cr.*

	£. s. d.	£. s. d.
Brought forward - - -	31,584 9 2	93,702 4 6
3.—Expenditure for Royal Forests and Woodlands—*continued.*		
BY EPPING FOREST:——(*Essex.*)		
Salaries of Underkeepers - - - - - - - - -	£. s. d. 50 – –	
Total Expenditure for Epping Forest - - - £.	50 – –	
BY CHOPWELL WOODS (exclusive of Mines):——(*Durham.*)		
I.—Planting, New Works, Improvements, &c - - - -	£. s. d. Nil.	
II.—Maintenance and General Management:		
Salaries and Allowances:	£. s. d.	
Superintendent - - - - - - -	100 – –	
Total for Salaries and Allowances - £.	100 – –	
Labour, &c.:	£. s. d.	
Maintenance, &c. - - -	300 16 2	
Materials and Artificers' Bills -	8 9 6	
	309 5 8	
Implements, &c. - - -	1 19 6	
Contingent Expenses of Forest Officers - - - - - -	22 18 3	
Rates, Taxes, &c., or Allowances in lieu thereof - - - -	20 – –	
	44 17 9	
Total for Maintenance and General Management - £.	454 3 5	
Total Expenditure for Chopwell Woods - - - £.	454 3 5	
TOTAL EXPENDITURE for ROYAL FORESTS and WOODLANDS - - £.		32,088 12 7
	£.	125,790 17 1
By CONSOLIDATED FUND:		
Amount paid over to the Exchequer in 1862-63, as Surplus Income - - - - - -		300,000 – –
	£.	425,790 17 1
By Balance on the 31st March 1863:		
For Net Available Balance, as detailed in Balance Sheet, pages 202 to 205 - - - - - -		38,452 4 8
	£.	464,243 1 9

BALANCE SHEET, explanatory of the Net Available Balances, at the Commencement and Close of the preceding Account of the Receipt and Expenditure of the Income of the Land Revenue.

Balances, 1st April 1862. Drs. £. s. d.	Balances, 1st April 1862. Crs. £. s. d.	Ledger Accounts.	Balances, 31st March 1863. Drs. £. s. d.	Balances, 31st March 1863. Crs. £. s. d.
29,219 5 2	- -	CASH.—Proportion of the Aggregate Cash Balance at the Banks of England, Ireland and the Royal Bank of Scotland, applicable to Income, as per General Abstract, at page 220 - - - -	36,764 2 3	
		RECEIVERS, &c.		
		W. C. Higgins - - - Middlesex - - - - -	—	
		Sir John Kirkland - - Bailiwick of St. James's - - -	—	
175 9 2	- -	John Higgins - - - York, Lancaster, &c. - - - -	74 19 8	
58 4 7	- -	Due by him - - - J. Clutton, Lincoln, Kent, &c. } Due by him -	3 1 11	
		H. F. Day - - - Norfolk and Suffolk - - - -	2 8 4	
112 11 8	- -	W. Wilkin - - - Wales, &c. - - - - -	64 16 -	
465 - 10	- -	F. C. Skrimshire - - Isle of Man - - - - -	698 19 5	
65 12 7	- -	R. Sanford - - - Isle of Alderney - - - -	94 12 1	
57 6 1	- -	G. Bellairs - - - Ross, &c. - - - - -	42 15 4	
8 7 5	- -	J. M'Farlane - - - Dunfermline, &c. - - -	3 15 4	
39 15 5	- -	D. Campbell - - - Galloway, &c. - - - -	- 18 10	
- 6 6	- -	J. Berry - - - - Fife, &c. - - - - - -	—	
		A. J. Napier - - - Dunbar - - - - - -	- 1 11	
34 2 -	- -	John Spence - - - Orkney - - - - - -	11 7 2	
2,212 12 10	- -	Duncan and Hutchison - late for Glasgow - - - -	2,212 12 10	
		James Spence - - - late for Orkney - - - - -	—	
687 19 6	- -	John Blaikie - - - late for Forfar, &c. - - - -	675 1 3	
692 13 9	- -	Collectors of Inland Revenue - - - } for Ireland (16 in number) - -	660 16 3	
		DEPUTY SURVEYORS, &c.		
17 10 7	- -	Due by him - - L. H. Cumberbatch - } Due to him - -	- - -	1,224 10 4
13 4 -	- -	Due by Purchasers - New Forest -		
497 10 10	- -	Due by him - - Sir J. Campbell, Bart. - Due to him - -	- - -	18 9 2
1,261 11 5	- -	Due by Purchasers - Dean Forest, &c. - Due by Purchasers	416 - 11	
4 7 11	- -	J. Atkinson - - - Mines in Dean Forest - - - -	- - -	10 13 9
		G. E. Francis - - (Receiver) ditto - - - - -	440 4 -	
90 12 2	- -	Due by him - - N. Higinbothom - Due by him - -	125 2 4	
		Alice Holt Forest, &c. - Due by Purchasers	36 14 3	
62 4 6	- -	Due by him - - T. Linnell - Due by him - -	36 3 5	
143 10 9	- -	Due by Purchasers - Delamere Forest, &c. - Due by Purchasers	195 3 7	
8 18 1	- -	Due by him - - W. Thomson - Due by him - -	2 17 2	
		Chopwell Woods -		
490 9 3	- -	Due by him - - W. Menzies - Due by him - -	174 2 1	
599 - 8	- -	Due by Purchasers - Windsor Forest and Parks - - - Due by Purchasers	739 12 2	
	71 2 4	Major Gen. Seymour, Windsor Great Park - - - - -	101 13 9	
5,005 1 -	- -	The Lords Commissioners of the Admiralty - - - - - For Navy Timber supplied from New Forest.	—	
42,023 8 8	71 2 4	- - - - - Carried forward - - - - £.	43,578 2 3	1,253 13 3

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

INCOME—BALANCE SHEET—*continued.*

BALANCES, 1st April 1862.						LEDGER ACCOUNTS.	BALANCES 31st March 1863.				
Drs.			*Crs.*				*Drs.*			*Crs.*	
£.	*s.*	*d.*	£.	*s.*	*d.*		£.	*s.*	*d.*	£.	*s.* *d.*
42,023	8	8	71	2	4	- - - - Brought forward - - - -	43,578	2	3	1,253	13 3
						STEWARDS OF MANORS, &c.					
4	18	6	-	-	-	G. AUSTIN - - Shefford with Campton, Bedford -	3	10	5		
			1	8	5	C. BENNING - - Dunstable, Bedford - - -	-	-	-	1	7 3
						E. P. CLARKE - - Wymondham, Norfolk - - -	—				
			2	18	3	J. B. COLLINS - - Rialton, Cornwall - - -	28	19	9		
						G. COOPER - - East Dereham, Norfolk - -	—				
7	19	2	-	-	-	L. H. CUMBERBATCH Lyndhurst, Hants - - -	23	16	10		
						W. DUGMORE (Lessee) E. JACKSON (Deputy Steward) - - West Walton-cum-Membris, Norfolk	—				
38	2	10	-	-	-	J. EADEN - - Burwell Ramseys, Cambridge -	42	-	1		
66	11	3	-	-	-	J. HAWKINS - - Hitchin, Portman and Foreign, Herts	52	5	5		
						F. SCUDAMORE - - East Farleigh, &c., Kent - -	76	7	4		
16	13	-	-	-	-	J. SECKER - - Egham, Surrey - - - -	1	6	1		
-	3	-	-	-	-	J. STONE - - - late for Portland, Dorset - -	-	3	-		
7	16	1	-	-	-	B. WHITE (Collector) Portland, Dorset - - - -	3	-	6		
						MISCELLANEOUS.					
400	-	-	-	-	-	J. PENNETHORNE (Architect) - - - - - - - For Balance, being Imprests made to him on account of his Bills for Services as Architect.	400	-	-		
500	-	-	-	-	-	T. R. FEARNSIDE (Record Keeper) - - - - - For Balance, being Imprests made to him on account of his Bills for Searches, &c.	500	-	-		
			772	8	-	PUBLIC COMPANIES, &c. - - - - - - - - For Balance of Moneys lodged to meet Expenses connected with Bills in Parliament.	-	-	-	766	2 -
200	-	-	-	-	-	J. PARKES (Civil Engineer) - - - - - - - For Balance of Advances on account of his Professional Services.	200	-	-		
			1,620	1	1	J. CLUTTON (Surveyor) - - - - - - - - - For Balance of Advances on account of his Professional Services in the year 1862.	-	-	-	2,072	13 8
			46	3	-	S. S. TEULON - - - - - - - - - - For Balance of Account up to 31st March 1863.	—				
			21	-	-	HOUSES IN THE REGENT'S QUADRANT (Painting, &c.) - For Balance, standing at the credit of this Account, on the 31st March 1863.	-	-	-	24	13 3
			109	14	3	HOUSES in CHARLES STREET, SAINT JAMES'S (Restoration Account). For Deposit to meet the Cost of restoration of the Houses Nos. 20 to 24.	-	-	-	113	3 3
109	14	3	-	-	-	STOCK 3 PER CENT. REDUCED ANNUITIES (Houses in Charles Street, Saint James's). For Deposit of 100 *l.* invested in this Stock, the Dividends whereof will accumulate until the expiration of the Leases of the Houses Nos. 20 to 24.	113	3	3		
17	16	-	-	-	-	THE LESSEES OF CHANDOS MEWS - - - - - For Balance of Expenses incurred in Repairs, &c.	107	3	-		
43,393	2	9	2,644	15	4	- - - - Carried forward - - - £.	45,129	17	11	4,231	12 8

Appendix AA.—Accounts of the Commissioners of Her Majesty's Woods,

Income—Balance Sheet—*continued.*

BALANCES, 1st April 1862.						LEDGER ACCOUNTS.	BALANCES, 31st March 1863.				
Drs.			*Crs.*				*Drs.*			*Crs.*	
£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s. d.
43,393	2	9	2,644	15	4	- - - - Brought forward - - - -	45,129	17	11	4,231	12 8
						MISCELLANEOUS—*continued.*					
14	19	10	-	-	-	The Lessees of Carlton House Terrace Mews - - For Balance of Expenses incurred in Repairs, &c.	14	19	10		
199	-	-	-	-	-	Trustees of Birkenhead Docks - - - - - - - For Balance of Charges for Report as to the Merits of the Plans of the Docks.	—				
			5	-	-	Phillips and others (No. 1) - - - - - - - - For Balance of Deposit in respect of Damage which might be done to the Lands of Trethurras by mining operations.	-	-	-	5	- -
			25	-	-	F. M. Jennings and others - - - - - - - - For Deposit in respect of a License to be granted to them to search for Gold in the County of Wicklow.	-	-	-	25	- -
						Conolly, Gartlan, Green and Fayle - - - - For Deposit in respect of a License to be granted to them to search for Gold in the County of Cork.	-	-	-	30	- -
			20	-	-	W. G. Roberts - - - - - - - - - - For Deposit in respect of Damage which may be done in searching for Minerals in the County of Merioneth.	-	-	-	20	- -
			30	-	-	R. Rowe - - - - - - - - - - - For Deposit in respect of Damage which may be done at Kirk Manghold, Isle of Man, by mining operations.	-	-	-	30	- -
80	-	-	-	-	-	J. & G. Pollard and the Wallasey Local Board of Health - - - - - - - - - - For Amount due on account of Plans and Sections of the Road and Culvert across the North Reserve at Birkenhead.	80	-	-		
-	4	8	-	-	-	S. Y. M'Culloch - - - - - - - - - For Balance of Account of Improvements on Crown Estates in the County of Caithness.	-	4	8		
501	8	9	-	-	-	New Forest Deer Removal (per Act 14 & 15 Vict. c. 76) - - - - - - - - - - For Balance of Account up to 31st March 1863—(*Vide* detailed Account at page 209.)	501	6	3		
			6,637	10	-	Hainault Forest Disafforestation (per Act 14 & 15 Vict. c. 43) - - - - - - - - For Balance of Money which has arisen out of the Disafforestation of Hainault Forest, reserved for Appropriation in accordance with the Provisions of the Act.—(*Vide* detailed Account at page 210.)	-	-	-	1,290	10 -
44,188	16	-	9,362	5	4	- - - - Carried forward - - - - £.	45,726	8	8	5,632	2 8

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

INCOME—BALANCE SHEET—*continued.*

BALANCES, 1st April 1862. Drs. £. s. d.	BALANCES, 1st April 1862. Crs. £. s. d.	LEDGER ACCOUNTS.	BALANCES, 31st March 1863. Drs. £. s. d.	BALANCES, 31st March 1863. Crs. £. s. d.
44,188 16 –	9,362 5 4	Brought forward	45,726 8 8	5,632 2 8
		MISCELLANEOUS—*continued.*		
	3,211 – 10	WHITTLEWOOD FOREST DISAFFORESTATION, &c. (per Act 16 & 17 Vict. c. 42)	– – –	2,983 – 10
		For Balance of Money which has arisen out of the Disafforestation of Whittlewood Forest reserved for Appropriation, in accordance with the Provisions of the Act.—(*Vide* detailed Account at page 210.)		
612 16 11	– – –	JOHN CLUTTON (Delamere Forest)	1,712 3 5	
		For Balance of Imprests made to him up to 31st March 1863, on account of the Reclamation and Improvement of portions of the Delamere Estate.		
	4 12 –	G. E. FRANCIS (Travelling Expenses)	—	
		For Amount expended by him, beyond Imprests for Disbursements while engaged in Dean Forest.		
		RAILWAY COMPANIES, &c., for the following Balances, viz.:		
56 10 8	– – –	LONDON AND SOUTH WESTERN RAILWAY	56 10 8	
		For Engineer's Charges for Services, &c. relative to Land at Pearman's Close, required by the Railway.		
209 6 –	– – –	WINDSOR, STAINES AND RICHMOND RAILWAY	209 6 –	
		For Engineer's Expenses connected therewith.		
	3 4 –	WINDSOR, STAINES AND SOUTH WESTERN RAILWAY	– – –	3 4 –
		For Balance of Lodgment in discharge of Expenses of constructing a Gate and Piers from Richmond Green into the Old Deer Park at Richmond.		
	692 7 9	PROPERTY AND INCOME TAX (per Act 5 & 6 Vict. c. 35, *et seq.*)	– – –	633 16 7
		For Balance due to the Commissioners of Inland Revenue for Income Tax collected in the Department.		
45,067 9 7	13,273 9 11	£.	47,704 8 9	9,252 4 1
	31,793 19 8	NET AVAILABLE BALANCES brought to Account at pages 170 and 201	– – –	38,452 4 8
45,067 9 7	45,067 9 7	£.	47,704 8 9	47,704 8 9

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

AN ABSTRACT, showing the Sources from which Income
[*Vide* the foregoing

Page of Account.	HEAD OF RECEIPT.	England and Wales.	Scotland.	Ireland.	Isle of Man.	Isle of Alderney.	Sources Generally.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
170	Crown Rents, &c.	253,035 2 3	22,081 10 8	45,916 14 –	2,083 19 5	751 9 3	—
170	Profits of Manors, &c.	5,494 10 10	—	—	—	—	—
172	Profits of Mines, &c.	20,445 16 9	- - -	- - -	4,232 15 6	—	—
174	Fines on the Renewal of Crown Leases	1,134 – –	—	—	—	—	—
174	Fees for Leases, Conveyances, Assignments, &c.	5,970 9 4	41 19 –	31 16 –	98 2 –	—	—
174	Fees on Acquittances of Rents in Ireland	- - -	- - -	1,016 18 7	—	—	—
176	Sales of Produce of Crown Estates	2,133 16 –	—	—	—	—	—
178	Interest of Money	144 15 5	181 7 7	- - -	- - -	- - -	5,911 14 8
180	Interest of Purchase Moneys of Estates sold	2,182 19 3	- - -	3 4 –	—	—	—
180	Rolls Estate	438 15 –	—	—	—	—	—
182	Miscellaneous Receipts	2,595 15 9	- - -	24 3 8	—	—	—
	£.	293,576 – 7	22,304 17 3	46,992 16 3	6,414 16 11	751 9 3	5,911 14 8
				£.	375,951 14 11		
184	Windsor Parks and Woods			£.	7,260 8 –		
186	Royal Forests and Woodlands			£.	49,236 19 2		

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

has been derived in the Year ended on the 31st of March 1863.
Account for Details.]

Page of Account.	HEAD OF EXPENDITURE.	England and Wales.	Scotland.	Ireland.	Isle of Man.	Isle of Alderney.	Sources Generally.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
171	Fees and Expenses paid to the Keeper of the Land Revenue Records	685 8 –	- - -	- - -	24 2 8	1 6 4	—
171	Salaries and per Centage of Receivers, &c.	6,020 – 7	1,396 7 4	939 6 2	280 – –	50 – –	—
171	Salaries and per Centage of Stewards of Manors, &c.	366 4 8	- - -	- - -	223 15 –	—	—
171	Incidental Expenses of Receivers, &c.	364 6 2	43 7 7	71 11 10	12 9 11	– 16 11	—
171	Incidental Expenses of Stewards of Manors, &c.	224 19 6	- - -	- - -	8 16 6	—	—
171	Surveys, Plans, &c. of Crown Property	5,306 – 6	74 1 6	—	—	—	—
173	Expenses connected with the Mines in Dean Forest and Chopwell Woods	2,873 4 5	—	—	—	—	—
175	Repairs and Improvements	17,529 9 5	2,119 16 5	16 8 8	- - -	11 16 6	—
181	Allowances to Crown Tenants	581 1 10	—	—	—	—	—
181	Reclamation, &c. Delamere Estate	4,185 19 –	—	—	—	—	—
181	Property Tax allowed to Crown Tenants	9,403 4 1	632 14 10	1,683 9 –	—	—	—
181	Rates and Taxes on Crown Property, or Donations in lieu thereof	1,024 10 –	651 14 5	8 4 9	—	—	—
181	Queen's Road, Kensington	330 2 1	—	—	—	—	—
181	Rolls Estate	27 5 3	—	—	—	—	—
181	Fixed Charges, Pensions, Stipends, and Allowances	5,387 10 8	1,854 16 4	216 13 4	30 17 2	95 – –	—
181	Donations to Churches, Schools, &c.	2,822 2 8	2 10 –	- - -	98 17 7	—	—
183	Miscellaneous Payments	5,846 5 5	318 13 4	29 14 10	152 17 –	1,072 7 10	—
	£.	62,977 14 3	7,094 1 9	2,965 8 7	831 15 10	1,231 7 7	—
				£.	75,100 8 –		
185	Windsor Parks and Woods			£.	18,601 16 6		
187	Royal Forests and Woodlands			£.	32,088 12 7		

Appendix, AA.—Accounts of Commissioners of Her Majesty's Woods, Forests, &c.—*cont^d.*

Unavailable Balances due to Income.

STATEMENT, in detail, of Advances out of the Income of the Land Revenue to the Trustees of various Roads; together with the Dates at which the Advances were made, and the Amounts remaining due on the 31st March 1863.

TO WHOM ADVANCED.	DATE OF ADVANCE.	AMOUNT of Advance.	TOTAL.
		£. s. d.	£. s. d.
The Trustees of the Derwent and Shotley Bridge Roads	29 September - 1834	200 – –	
	17 November - „	200 – –	
	25 February - 1835	200 – –	
	8 July - - „	200 – –	
	31 August - „	200 – –	
			1,000 – –
The Trustees of the Hollington and Hastings Road	29 June - - 1836	100 – –	
	8 May - - 1837	200 – –	
	11 June - - 1838	100 – –	
	4 February - 1839	100 – –	
			500 – –
The Trustees of the Dean Forest Roads	1796, 1799 and 1800	10,645 – –	
	1828	200 – –	
	1829	200 – –	
	1831	100 – –	
	15 February - 1841	500 – –	
	31 March - - 1841	2,500 – –	
	21 April - - 1841	2,000 – –	
			16,145 – –
Total of "Unavailable Balances" on the 31st March 1863 - £.			17,645 – –

AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the 31st March 1863, under the Act 14 & 15 Vict. c. 76, intituled, "An Act to extinguish the Right of the Crown to Deer in the New Forest, and to give Compensation in lieu thereof, and for other Purposes relating to the said Forest," and under the Act 17 & 18 Vict. c. 49, intituled, "An Act for the Settlement of Claims upon and over the Forest."

(*Note.*—This Account is inserted in explanation of the Balance of £. 501. 6. 3., on the 31st March 1863, shown in the Income Balance Sheet, at page 204.)

Dr. *Cr.*

RECEIPT.	£.	s.	d.	EXPENDITURE.	£.	s.	d.
To Sales of printed Books - - - - - - - - - -	–	2	6	By Balance on the 1st April 1862 - - - - - - - - - -	501	8	9
To Balance on the 31st March 1863 (to be hereafter repaid, in accordance with the provisions of the Acts 14 & 15 Vict. c. 76 and 17 & 18 Vict. c. 49) - - - - - - - - - - - -	501	6	3				
£.	501	8	9	£.	501	8	9

Appendix, AA.—Accounts of the Commissioners of Her Majesty's Woods,

AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners of Her Majesty's Woods, intituled, "An Act for Disafforesting the

(*Note.*—This Account is inserted in explanation of the Balance of £. 1,290. 10. on the 31st March 1863 arisen from the proceeds of the Timber, &c. formerly

Dr.

RECEIPT.	£.	s.	d.
To Balance on the 1st April 1862 - - - - - - - - - - - - -	6,637	10	–
£.	6,637	10	–

AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners of Her Majesty's Woods, intituled, "An Act for Disafforesting the

(*Note.*—This Account is inserted in explanation of the Balance of £. 2,983. 0. 10. on the 31st March 1863, arisen from the proceeds of the Timber, &c. formerly

Dr.

RECEIPT.	£.	s.	d.
To Balance on the 1st April 1862 - - - - - - - - - - - - -	3,211	–	10
£.	3,211	–	10

AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners of Her Majesty's "The RECLAMATION and IMPROVEMENT

Dr.

RECEIPT.	£.	s.	d.	£.	s.	d.
To Sales of Produce (by Private Contract) arising from the portions of Land set out for Farm purposes; viz.—						
Timber - - - - - - - - - - - - -	1,143	13	9			
Flitterns and Saplings - - - - - - - - - - -	1,045	5	7			
Bark - - - - - - - - - - - - -	1,422	6	4			
Poles - - - - - - - - - - - - -	225	4	1			
Oak Cropwood - - - - - - - - - - -	184	16	–			
Miscellaneous Wood, &c. - - - - - - - - - -	14	8	10			
				4,035	14	7
Value of Timber, &c., used for Fences - - - - - - - - - - - -				–	4	6
Sale of Old Fencing, Rails, &c. - - - - - - - - - - - - -				14	10	10
To Income of the Land Revenue:				4,050	9	11
For Transfer of the Balance of this Account as a Final Charge against the Income of the Land Revenue (per Treasury Authority, dated 2d April 1861 (*vide* p. 181) - - -				4,185	19	–
£.				8,236	8	11

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

Forests and Land Revenues, for the Year ended on the 31st March 1863, under the Act 14 & 15 Vict. c. 43, Forest of *Hainault,* in the County of *Essex.*"

(shown in the Income Balance Sheet, at page 204). The Balance standing at the Credit of this Account has standing upon the Allotments awarded to the Commoners, &c.)

Cr.

EXPENDITURE.	£.	s.	d.
By Compensation paid on abolition of the office of the Warden of that portion of the Forest of Waltham called Hainault Forest	5,250	–	–
By Compensation Allowances paid to Underkeepers, &c.	97	–	–
	5,347	–	–
By Balance on the 31st March 1863, reserved for appropriation, in accordance with the provisions of the Act 14 & 15 Vict. c. 43	1,290	10	–
£.	6,637	10	–

Forests and Land Revenues, for the Year ended on the 31st March 1863, under the Act 16 & 17 Vict. c. 42, Forest of *Whittlewood,* otherwise *Whittlebury.*"

(shown in the Income Balance Sheet, at page 205). The Balance standing at the Credit of this Account has standing upon the Allotments awarded to the Commoners, &c.)

Cr.

EXPENDITURE.	£.	s.	d.
By Compensation Allowances paid to Keepers, &c.	228	–	–
By Balance on the 31st March 1863, reserved for appropriation, in accordance with the provisions of the Act 16 & 17 Vict. c. 42	2,983	–	10
£.	3,211	–	10

Woods, Forests, and Land Revenues, for the Year ended on the 31st March 1863, on account of— of Portions of the *Delamere* Estate."

Cr.

EXPENDITURE.	£.	s.	d.	£.	s.	d.
By Expenditure:—						
Clearing	2,008	–	1			
Marling	3,907	–	5			
Draining	360	4	3			
Fencing	205	9	11			
Roads	139	13	3			
Buildings	66	2	–			
Salary and Expenses of Superintendent	228	14	5			
				6,915	4	4
Erection of Farm Buildings at Hondslough Farm (balance)				320	3	8
Labour, Maintenance, &c.	1	13	6			
Materials, &c. (including Value of Timber, &c., used)	–	4	6			
	1	18	–			
Preparation of Produce for Sale	999	2	11			
				1,001	–	11
£.				8,236	8	11

III.—AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners
31st March 1863,
" DRAINING, or otherwise
Per Act 8 & 9

Dr.

RECEIPT.	£. s. d.	Cash. £. s. d.	Exchequer Bills. £. s. d.
To Balances on the 1st of April 1862, viz.:			
1st. Cash Balance, as per General Abstract at page 220	1,122 9 2		
2d. Cash in the hands of the Deputy Surveyor of the New Forest	91 3 8	1,213 12 10	
3d. Exchequer Bills			4,100 – –
To Receipt:	£. s. d.		
Rent of the Victoria Tilery (two years), proportion of (*vide* New Forest Account, at p. 186)	33 6 8		
Interest of Exchequer Bills	115 5 2	148 11 10	
To Cash Account:			
£. 907. 6. 6. invested in Exchequer Bills (*vide* per contra)			900 – –
	£.	1,362 4 8	5,000 – –

IV.—AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners
31st March 1863,
"The Fund for the Payment of Stipends to the Officiating Ministers of the Parish
the County of York,"

Dr.

RECEIPT.	£. s. d.	Cash. £. s. d.	Stock. £. s. d.
To Balance on the 1st April 1862, viz.:			
1st. Amount of Three per Cent. Consolidated Annuities, standing in the Names of the Lord Bishop of Peterborough and the Commissioners of Woods, &c. for the time being	8,333 6 8		
2d. Amount of Three per Cent. Consolidated Annuities, standing in the Names of the Lord Archbishop of York and the Commissioners of Woods, &c. for the time being	8,333 6 8		16,666 13 4
To Dividends of Stock:			
Dividends on £. 16,666. 13. 4. for the Year ended 5th January 1863 (less Income Tax)		481 5 –	
	£.	481 5 –	16,666 13 4

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued*.

of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the
on Account of—
Improving the NEW FOREST,"
Vict. c. 93.

Cr.

EXPENDITURE.		Cash. £. s. d.	Exchequer Bills. £. s. d.
By Expenditure - - - - - - - - - - - - - -		- Nil.	
By Exchequer Bills:			
Cost of £. 900 Bills, dated 11th June 1861 (*vide* per contra) - - -		907 6 6	
By Balances on the 31st March 1863, viz.:	£. s. d.		
1st. Cash Balance, as per General Abstract, at page 220 -	330 7 10		
2d. Cash in the hands of the Deputy Surveyor of the New Forest - - - - - - - - - - - -	124 10 4		
		454 18 2	
3d. Exchequer Bills - - - - - - - - - - - -		- - -	5,000 - -
	£.	1,362 4 8	5,000 - -

of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the
on Account of—
Churches of NEWBOROUGH, in the County of Northampton, and of SUNK ISLAND, in
per Act 1 Will. 4, c. 59.

Cr.

EXPENDITURE.		Cash. £. s. d.	Stock. £. s. d.
By Stipends of Officiating Ministers, viz.:	£. s. d.		
Parish Church of Newborough, County of Northampton:			
Rev. John Watson, Stipend for the Year ended 5th January 1863 (less Income Tax) - - - - - -	240 12 6		
Parish Church of Sunk Island, County of York:			
Rev. Thomas Sutton, Stipend for the Year ended 5th January 1863 (less Income Tax) - - - - -	240 12 6		
		481 5 -	
By Balance on the 31st March 1863, viz.:			
1st. Amount of Three per Cent. Consolidated Annuities, standing in the Names of the Lord Bishop of Peterborough and the Commissioners of Woods, &c. for the time being - - - - - - - - - -	8,333 6 8		
2d. Amount of Three per Cent. Consolidated Annuities, standing in the Names of the Lord Archbishop of York and the Commissioners of Woods, &c. for the time being	8,333 6 8		
		- - -	16,666 13 4
	£.	481 5 -	16,666 13 4

V.—AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners 31st March 1863,

"The Fund for maintaining and repairing the Fabrics of the CHURCHES of Christchurch, Per Act 5 & 6

Dr.

RECEIPT.

	CHRISTCHURCH.		HOLY TRINITY.		ST. PAUL.		CINDERFORD.	
	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
To Balance on the 1st April 1862, viz.:								
1st. Cash Balances, as per General Abstract, at page 220 -	33 11 7	- -	29 14 7	- -	11 10 9	- -	24 7 10	—
2d. Amount of Three per Cent. Consolidated Annuities, standing in the Names of the Commissioners of Woods, &c., and the Bishop of Gloucester and Bristol for the time being - -	- -	333 6 8	- -	333 6 8	- -	333 6 8	- -	333 6 8
To Receipt:								
Dividends of Stock - -	10 - -	- -	10 - -	- -	10 - -	- -	10 - -	—
Cash - - - £.	43 11 7	- -	39 14 7	- -	21 10 9	- -	34 7 10	—
Stock - - - £.	- -	333 6 8	- -	333 6 8	- -	333 6 8	- -	333 6 8

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the
on Account of—

Holy Trinity, St. Paul, and Cinderford, in DEAN FOREST, in the County of Gloucester," Vict. cap. 65.

EXPENDITURE.

Cr.

	CHRISTCHURCH.		HOLY TRINITY.		ST. PAUL.		CINDERFORD.	
	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Expenditure - - -	- 12 6	- -	6 2 11	- -	- -	- -	23 7 6	—
By Balance on the 31st March 1863, viz.:								
1st. Cash Balances, as per General Abstract, at page 220 - - -	42 19 1	- -	33 11 8	- -	21 10 9	- -	11 - 4	—
2d. Amount of Three per Cent. Consolidated Annuities, standing in the Names of the Commissioners of Woods, &c., and the Bishop of Gloucester and Bristol for the time being - - -	- -	333 6 8	- -	333 6 8	- -	333 6 8	- -	333 6 8
Cash - - - £.	43 11 7	- -	39 14 7	- -	21 10 9	- -	34 7 10	—
Stock - - - £.	- -	333 6 8	- -	333 6 8	- -	333 6 8	- -	333 6 8

Appendix AA.—Accounts of the Commissioners of Her Majesty's Woods,

VI.—AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners
31st March 1863,

Vote, "SALARIES AND EXPENSES,

Dr. (Per

MISCELLANEOUS ESTIMATES (Class 2, Vote 13.)

	£. s. d.	£. s. d.	£. s. d.
To Balance of the Grant for 1861–62, unexpended on the 1st April 1862:			
Cash Balance as per General Abstract at page 220	2,754 9 6		
In the hands of the Solicitor, Royal Forests (Balance of Imprests for Disbursements)	28 5 2		
In the hands of the Solicitor in Scotland (ditto)	500 – –		
		3,282 14 8	
Less,—			
Due to the Solicitor, Land Revenue (Amount expended beyond Imprests for Disbursements)	442 16 8		
Due to A. T. Tate (Balance of Bills of Costs for Legal Services in Wales)	142 11 –		
Due to the Office Keeper (Amount expended beyond Imprests for Office Expenses)	2 6 1		
		587 13 9	
			2,695 – 11
To Amount granted for the Service of the year 1862–63 (per Act 25 & 26 Vict. c. 71), and issued from the Exchequer			26,138 – –
		£.	28,833 – 11

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the
on Account of—

in the Office of Woods, &c." *Cr.*
Appropriation Act.)

MISCELLANEOUS ESTIMATES (Class 2, Vote 13.)

	CHARGEABLE AGAINST						Total Expenditure within the Year 1862–63.
	Estimate, 1861–62.			Estimate, 1862–63.			
	£. s. d.	£. s. d.		£. s. d.	£. s. d.		£. s. d.
By Salaries, &c.:							
Commissioners (2 in number)	– – –	– – –		2,400 – –			
Principal Clerks (2 in number)	– – –	– – –		1,521 10 6			
Senior – ditto (3 in number)	– – –	– – –		1,500 – –			
Assistant ditto (8 in number)	– – –	– – –		2,850 – –			
Junior – ditto (3 in number)	– – –	– – –		439 10 11			
Supplementary Clerk, 1st Division	– – –	– – –		242 10 –			
Supplementary Clerks, 2d Division (7 in number)	– – –	– – –		892 5 9			
Chief Mineral Inspector	– – –	– – –		800 – –			
Architect	– – –	– – –		850 – –			
Receiver-general	– – –	– – –		683 5 7			
Assistant to Receiver-general	– – –	– – –		333 15 –			
Book-keeper	– – –	– – –		524 9 1			
Drawing Clerk	– – –	– – –		200 – –			
Office-keeper	– – –	– – –		130 – –			
Messengers (4 in number)	– – –	– – –		370 – –			
					13,737 6 10		13,737 6 10
For the Office in Dublin:							
Senior Clerk	– – –	– – –		600 – –			
Assistant Clerk	– – –	– – –		333 15 –			
Supplementary Clerk	– – –	– – –		212 10 –			
Ranger of the Curragh of Kildare	– – –	– – –		350 – –			
					1,496 5 –		1,496 5 –
By Pay of Persons temporarily employed:							
Land Revenue Department, England	104 16 1	– – –		520 1 4			
Ditto – – Scotland, Ireland, Wales, &c.	80 1 8	– – –		346 7 10			
Royal Forests and Woodlands Department	28 15 6	– – –		173 18 2			
Book-keeping Department	– – –	– – –		92 8 –			
Quit-rent Department, Ireland	53 5 2	– – –		127 7 11			
		266 18 5			1,260 3 3		1,527 1 8
By Legal Expenses: *							
Solicitor, Land Revenue { His Salary	– – –	– – –		1,500 – –			
Solicitor, Land Revenue { Clerks (4 in number)	– – –	– – –		1,076 5 7			
Solicitor, Land Revenue { Disbursements	– – –	– – –		3,239 18 7			
Solicitor for the Department of Royal Forests (his and his Clerks' Salaries are paid by the Commissioners of Her Majesty's Works, &c.)	—	—		—			
Ditto, Disbursements	– – –	– – –		470 14 11			
Solicitor in Scotland	– – –	– – –		2,213 12 –			
Ditto – in Ireland	– – –	– – –		444 16 8			
Other Legal Expenses, &c., viz.:							
Land Revenue Department, England	– – –	– – –		155 13 1			
Ditto – – ditto – – Wales	– – –	– – –		1,419 18 4			
Ditto – – ditto – – Scotland	– – –	– – –		254 3 8			
Ditto – – ditto – – Isle of Man	– – –	– – –		271 18 3			
					11,047 1 1		11,047 1 1
By Contingencies:							
Allowed to an Assistant Clerk, for Expenses attendant on his transfer from London to Ireland	– – –	– – –		105 – –			
Servants' Wages and Sundries	– – –	– – –		407 10 9			
Contingencies of the Office in Ireland	32 1 7	– – –		78 16 5			
		32 1 7			591 7 2		623 8 9
	£.	299 – –		£.	28,132 3 4		28,431 3 4
By Balance of the Grant for 1862–63, unexpended on the 31st March 1863, viz.:				£. s. d.			
In the hands of the Solicitor, Land Revenue (Balance of Imprests for Disbursements)				117 4 9			
In the hands of the Solicitor, Royal Forests (ditto)				57 10 3			
In the hands of the Solicitor, Scotland (ditto)				1,000 – –			
					1,174 15 –		
Less,—							
Cash Balance (overdrawn) as per General Abstract at page 220				767 10 7			
Due to the Office Keeper, for Amount expended beyond Imprests for Office Expenses				5 6 10			
					772 17 5		401 17 7
					£.		28,833 – 11

* *Note.*—A very considerable Sum is annually received and credited to the Income of the Land Revenue, as Costs recovered in Crown Suits, and expenses incurred in the preparation of Leases, Conveyances, &c., the Charges in respect of which are, to a great extent, included under this Head of Expenditure—(*Vide* "Fees for Leases, &c.," at page 174.)

VII.—AN ACCOUNT, showing the Receipt and Expenditure of the Commissioners
31st March 1863,

Vote, "LANDED ESTATES RECORD

Dr. (Per

MISCELLANEOUS ESTIMATES, 1862-63—Class 2, Vote 35.

	£.	s.	d.
To Balance of the Grant for 1861-62, unexpended on the 1st April 1862; viz.:			
Cash Balance, as per General Abstract at page 220 - - - - - - - - - -	289	3	5
To Amount granted for the Service of the Year 1862-63 (per Act 25 & 26 Vict. c. 71), and issued from the Exchequer - - - - - - - - - - - - - - - - - -	1,150	–	–
£.	1,439	3	5

Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the
on Account of—

OFFICES." (OFFICE in LONDON.)
Appropriation Act.) *Cr.*

MISCELLANEOUS ESTIMATES, 1862-63—CLASS 2, VOTE 35.

	£. s. d.
BY SALARIES, &c.:	
Keeper of the Records - (1¼ years) - - - - - - - - - - - -	*687 10 –
Deputy Keeper - - ditto - - - - - - - - - - - -	342 14 2
Clerk - - - - - ditto - - - - - - - - - - - -	143 – –
Messenger - - - ditto - - - - - - - - - - - -	91 15 –
	1,264 19 2
BY PAY of PERSONS temporarily employed - - - - - - - - - - - -	137 8 1
BY CONTINGENCIES - - - - - - - - - - - - - - - -	13 13 9
BY BALANCE on the Grant of 1862-63 unexpended on the 31st March 1863, viz.:	
Cash Balance, as per General Abstract at page 220 - - - - - - - - -	23 2 5
£.	1,439 3 5

* The fixed Salary of the Keeper of the Records is 550 *l.* a year, and as a Record Agent he has Emoluments which are derived from Fees. Any sum by which such Fees may fall short of 150 *l.* is made good to him from public funds.

Appendix (AA).—Accounts of the Commissioners of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the 31st March 1863—*continued*.

VIII.—GENERAL ABSTRACT of the Accounts of the Commissioners of Her Majesty's Woods, Forests and Land Revenues, for the Year ended on the 31st March 1863.

BALANCES, 1st April 1862.					RECEIPTS.		Page of Account.	TITLE OF THE ACCOUNTS.	Page of Account.	PAYMENTS.		CASH.	
SECURITIES.		PERSONS, &c.		CASH.	Securities Purchased.	CASH.				CASH.	Securities Sold.	*Dr.*	*Cr.*
Exchequer Bills.	Stock.	*Drs.*	*Crs.*										
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				£. s. d.	£. s. d.	£. s. d.	£. s. d.
–	207,636 3 10	4,362 17 6	115 1 6	2,673 3 2	13,009 8 8	161,896 13 – (Exchequer Bills.) 73,300 – – Sale of Stock.	164	CAPITAL (Per Acts 10 Geo. 4, c. 50, and 14 & 15 Vict. c. 42)	165	214,353 13 5 12,017 9 8 (Cash invested.)	30,000 – –	11,865 8 1	– – –
—	—	15,848 4 5 17,645 – –	13,273 9 11	29,219 5 2	– – – –	432,449 2 1	170	INCOME (Per Acts 10 Geo. 4, c. 50, and 14 & 15 Vict. c. 42) (*Vide* Statement subjoined.)	171	125,790 17 1 300,000 – – paid into the Consolidated Fund	– – –	36,764 2 3	– – –
4,100 – –	– – – –	91 3 8	– – – –	1,122 9 2	900 – – (Exchequer Bills.)	148 11 10	212	NEW FOREST DRAINAGE (Per Act 3 & 9 Vict. c. 93)	213	907 6 6 (Cash invested.)	– – –	330 7 10	– – –
—	16,666 13 4	– – – –	– – – –	– – – –	– – – –	481 5 –	212	CHURCHES AT SUNK ISLAND AND NEWBOROUGH (Per Act 1 Will. 4, c. 59)	213	481 5 –	– – –	– – –	– – –
—	1,333 6 8	– – – –	– – – –	99 4 9	– – – –	40 – –	214	CHURCHES IN DEAN FOREST (Per Act 5 & 6 Vict. c. 65)	215	30 2 11	– – –	109 1 10	– – –
—	—	528 5 2	587 13 9	2,754 9 6	– – – –	26,138 – –	216	VOTE, "SALARIES AND EXPENSES IN THE OFFICE of Woods, &c." (Per Appropriation Act)	217	23,431 3 4	– – –	– – –	767 10 7
—	—	—	—	289 3 5	– – – –	1,150 – –	218	VOTE, "LANDED ESTATES RECORD OFFICES." (Office in London.) (Per Appropriation Act)	219	1,416 1 –	– – –	23 2 5	—
4,100 – –	225,636 3 10	38,475 10 9	13,976 5 2 24,499 5 7 (Net Balance.)	36,157 15 2	13,909 8 8	696,103 11 11	£.		£.	683,927 18 11	30,000 – –	49,092 2 5	767 10 7 48,324 11 10 (Net Balance.)
	£.	38,475 10 9	38,475 10 9									49,092 2 5	49,092 2 5

1st April 1862.			31st March 1863.	
—	36,157 15 2	CASH	CASH	48,324 11 10 —
—	24,499 5 7	PERSONS, &c.	PERSONS, &c.	24,503 1 11 —
225,636 3 10	– – – –	STOCK	STOCK	– – – – 158,645 12 6
4,100 – –	– – – –	EXCHEQUER BILLS	EXCHEQUER BILLS	– – – – 5,000 – –
£. 243,645 12 6	756,760 12 8	BALANCES	£.	756,760 12 8 243,645 12 6

INCOME of the LAND REVENUE.

RECEIPT.	£. s. d.		EXPENDITURE.	£. s. d.
TO BALANCE, 1st April 1862		31,793 19 8	BY EXPENDITURE out of INCOME, viz.:	
TO GROSS RECEIPT, 1862-63, viz:	£. s. d.		COMPULSORY CHARGES (including Property Tax, fixed Charges, &c.)	19,304 5 5
FROM ROYAL FORESTS AND WOODLANDS	49,236 19 2		ROYAL FORESTS AND WOODLANDS: Planting, preparing Produce for Sale, Salaries of Officers in the Royal Forests, &c., and other Charges and Expenses incidental to the Management thereof	32,088 12 7
,, CROWN ESTATES (including Windsor Parks, &c.)	383,212 2 11	432,449 2 1	CROWN ESTATES, &c.: Improvements (including the Erection of Farm Buildings and Cottages), Drainage, &c., Costs of Collection and Management, and Expenditure in relation to Windsor Parks, &c.	74,397 19 1
			TOTAL EXPENDITURE out of INCOME £.	125,790 17 1
			BY AMOUNT PAID OVER TO THE EXCHEQUER	300,000 – –
TOTAL for INCOME £.		464,243 1 9	BY BALANCE, 31st March 1863	38,452 4 8
			£.	464,243 1 9

The foregoing Accounts have been prepared from the Books of the Commissioners of Her Majesty's Woods, &c., the Entries in which have been founded on Accounts and Vouchers which have undergone examination in the Department.

Office of Woods, &c., 27 June 1863. *Alfred John Phipps.*

CHARLES GORE, JAMES K. HOWARD, } Commissioners of Her Majesty's Woods, Forests and Land Revenues.

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rests and Land Revenues, for the Year ended on the 31st March 1863—*continued.*

ty's Woods, Forests and Land Revenues, for the Year ended on the 31st March 1863.

ACCOUNTS.	Page of Account.	PAYMENTS. CASH.	PAYMENTS. Securities Sold.	BALANCES, 31st March 1863. CASH. *Dr.*	CASH. *Cr.*	PERSONS, &c. *Drs.*	PERSONS, &c. *Crs.*	SECURITIES. Stock.	SECURITIES. Exchequer Bills.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
c. 50, and 14 & 15 Vict. c. 42) - - -	165	214,853 13 5 12,017 9 8 (Cash invested.)	80,000 - -	11,865 8 1	- - -	3,988 3 5	107 2 5	140,645 12 6	—
c. 50, and 14 & 15 Vict. c. 42) - - - subjoined.)	171	125,790 17 1 300,000 - - paid into the Consolidated Fund	- - -	36,764 2 3	- - -	10,940 6 6 17,645 - -	9,252 4 1	—	—
- - - - - - - - - - -	213	907 6 6 (Cash invested.)	- - -	330 7 10	- - -	124 10 4	- - -	- - -	5,000 - -
Act 1 Will. 4, c. 59) - - - - -	213	481 5 -	- - -	- - -	- - -	- - -	- - -	16,666 13 4	—
65) - - - - - - - - - -	215	30 2 11	- - -	109 1 10	- - -	- - -	- - -	1,333 6 8	—
Woods, &c." (Per Appropriation Act) -	217	28,431 3 4	- - -	- - -	767 10 7	1,174 15 -	5 6 10	—	—
e in London.) (Per Appropriation Act) -	219	1,416 1 -	- - -	23 2 5	—	—	—	—	—
- - - - - - - - - - £.		683,927 18 11	80,000 - -	49,092 2 5	767 10 7 48,324 11 10 (Net Balance.)	33,872 15 3	9,364 13 4 24,508 1 11 (Net Balance.)	158,645 12 6	5,000 - -
				49,092 2 5	49,092 2 5	33,872 15 3	33,872 15 3		

31st March 1863.

NCES - - - - -	CASH - - - -	48,324 11 10
	PERSONS, &c. - -	24,508 1 11
	STOCK - - - -	- - - -
	EXCHEQUER BILLS	- - - -
£.		756,760 12 8

		48,324 11 10 —
		24,508 1 11 —
		— 158,645 12 6
		— 5,000 - -
		243,645 12 6

of the LAND REVENUE.

s. d.	EXPENDITURE.	£. s. d.
19 8	BY EXPENDITURE out of INCOME, viz.:	
	COMPULSORY CHARGES (including Property Tax, fixed Charges, &c.)	19,304 5 5
	ROYAL FORESTS AND WOODLANDS: Planting, preparing Produce for Sale, Salaries of Officers in the Royal Forests, &c., and other Charges and Expenses incidental to the Management thereof - - - - - - - - - - - -	32,088 12 7
2 1	CROWN ESTATES, &c.: Improvements (including the Erection of Farm Buildings and Cottages), Drainage, &c., Costs of Collection and Management, and Expenditure in relation to Windsor Parks, &c. - - - - - - - -	74,397 19 1
	TOTAL EXPENDITURE out of INCOME - £.	125,790 17 1
	BY AMOUNT PAID OVER TO THE EXCHEQUER - - -	300,000 - -
	BY BALANCE, 31st March 1863 - - - - - - - - -	38,452 4 8
1 9	£.	464,243 1 9

CHARLES GORE,
JAMES K. HOWARD, } Commissioners of Her Majesty's Woods, Forests and Land Revenues.

ALANCES, 31st March 1863.

PERSONS, &c.		SECURITIES.	
Drs.	*Crs.*	Stock.	Exchequer Bills.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
3,983 3 5	107 2 5	140,645 12 6	—
10,940 6 6 17,645 - -	9,252 4 1	—	—
124 10 4	- - -	- - -	5,000 - -
- - -	- - -	16,666 13 4	—
- - -	- - -	1,333 6 8	—
1,174 15 -	5 6 10	—	—
—	—	—	—
33,872 15 3	9,364 13 4 24,508 1 11 (Net Balance.)	158,645 12 6	5,000 - -
33,872 15 3	33,872 15 3		

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TO

FORTY-FIRST REPORT

OF THE

Commissioners of Her Majesty's Woods, Forests, and Land Revenues.

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York County:

Lease of the Hall Farm, &c., part of the Ellinthorpe estate, in the parish of Aldborough, granted, 62, 63; also lease of the Lodge Farm of the same estate, and in the same parish, *ib.*; also leases of two farms, together with houses, outbuildings, &c., in Sunk Island, 64, 65; also leases of pieces of land, &c., at Hull citadel, *ib.*

Free grant of piece of land in the parish of Felkirk, 78; lands and premises in the parish of Aldborough, together with the lease of a tithe rent-charge, purchased from George Noble for the sum of 34,000 *l.*, 80; amount of annual rent in respect of newly acquired property in the parish of Aldborough, 82; amount discharged from the Crown rental in respect of pieces of land or foreshore at Kingston-upon-Hull, 84; particulars relative to remission of rent in respect of minerals at Kirkleitham, 86.

Remission of long outstanding arrears of unimprovable rents, in respect of property in the county, 137; amount expended in the purchase of the Ellinthorpe estate, 165; amount derived from the sale of land at Hull citadel, and of land and foreshore at Hull, &c., 166; receipt on account of mines in the county, 174; receipts from sales of produce of Acklam and Benningholme estates, 176.

Particulars of the expenditure in repairs and improvements of Crown property in the county, 179; total of 2,025 *l.* 14 *s.* received in 1862–63, as interest of purchase-money of land sold at Hull, &c., 180; amounts paid in respect of way-going crops at Acklam, Ellinthorpe, &c., 183.

Yorke, William, Sophia *Yorke*, and others, agreement with them for the payment of rent and royalty in respect of Cross Knave colliery, Dean Forest, 112.

Yorkley (Dean Forest), pieces of land, part of the waste of Dean Forest, situate at, sold, 104–106.

Young Colliers Level Colliery (Dean Forest), agreement for the payment of rent and royalty in respect of this colliery, 112.

Z.

Zennor (Cornwall), lease of mines and minerals in the parish of, granted, 20, 21.

LOCAL GOVERNMENT ACT (1858).

FIFTH ANNUAL REPORT,

PRESENTED BY THE

SECRETARY OF STATE FOR THE HOME DEPARTMENT
TO PARLIAMENT,

ON THE

EXECUTION OF THE LOCAL GOVERNMENT ACT, 1858.

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 98.)

Ordered, by The House of Commons, *to be Printed,*
28 *July* 1863.

553.

LOCAL GOVERNMENT ACT (1858).

FIFTH ANNUAL REPORT.

THE following is a Summary of the Business transacted in the Local Government Act Office, under the Local Government Act, 1858 (21 & 22 Vict., c. 98), since the date of the last Annual Report (1st August 1862), to the 27th July 1863:

The Local Government Act, 1858, has been adopted in the following places, and the notice of adoption has been gazetted in relation thereto:—

Almondbury (District)	Yorkshire.
Allerton (Township)	Yorkshire.
Ashford (Parish)	Kent.
Abergavenny (Parish, part of)	Monmouth.
Baldersby (Township)	Yorkshire.
Balsall Heath (District)	Worcestershire.
Barkisland (Township)	Yorkshire.
Barton-on-Humber (Parish)	Lincolnshire.
Bonsall (Parish)	Derbyshire.
Bilborough (Parish)	Yorkshire.
Baslow (Township)	Derbyshire.
Barton St. Mary (Hamlet)	Gloucestershire.
Bexhill (Parish)	Sussex.
Bridlington (Township)	Yorkshire.
Birkdale (Township)	Lanceshire.
Bromsgrove (Parish, part of)	Worcestershire.
Bakewell (Township)	Derbyshire.
Barton St. Michael (Hamlet)	Gloucestershire.
Buglawton (Township)	Cheshire.
Chorley (District)	Cheshire.
Clayton West (Township)	Yorkshire.
Cleckheaton (Township)	Yorkshire.
Cumberworth and Cumberworth Half (Townships)	Yorkshire.
Croston (Township)	Lancashire.
Dishforth (Township)	Yorkshire.
Denby (Township)	Yorkshire.
Dunstable (Parish)	Bedfordshire.
Darley, North (Township)	Derby.
Darley, South (Township)	Derby.
Dawdon (Township)	Durham.
Dresden (District)	Staffordshire.
Emley (Township)	Yorkshire.
Ealing (District)	Middlesex.
East Vale (District)	Staffordshire.
Flockton (Township)	Yorkshire.
Fulwood (Township)	Lancashire.

Gunthwaite (Township)	Yorkshire.
Great Crosby (Township, part of)	Lancashire.
Guiseley (Township)	Yorkshire.
Heage (Township)	Derbyshire
Hepworth (Township, part of)	Yorkshire.
Harrogate, High and Low	Yorkshire.
Harbury (Township)	Yorkshire.
Holm Cultram (Parish)	Cumberland.
Hampton Wick (Place)	Middlesex.
Ingbirchworth (Township)	Yorkshire.
Knottingley (Township)	Yorkshire.
Lower Bebington (Township)	Cheshire.
Lower Brixham (District)	Devonshire.
Lockwood (Township)	Yorkshire.
Litherland (Township, part of)	Lancashire.
Leyland (Township)	Lancashire.
Lymm (Parish)	Cheshire.
Masham (Parish)	Yorkshire.
Midgeley (Township)	Yorkshire.
Madron (Parish)	Cornwall.
Monk Bretton (Township)	Yorkshire.
Newsome (District)	Yorkshire.
Northwich (Township)	Cheshire.
Oswestry (Borough)	Shropshire.
Oxton (Township)	Cheshire.
Oswaldtwistle (Township)	Lancashire.
Paignton (Parish)	Devonshire.
Pontypool (District)	Monmouthshire.
Richworth (Township)	Yorkshire.
Rastrick (Township)	Yorkshire.
Ryton (Parish)	Durham.
Roxby-cum-Risby (Parish)	Lincolnshire.
Scammonden (Township)	Yorkshire.
Scholes (Hamlet)	Yorkshire.
Skelmanthorpe (Township)	Yorkshire.
Soothill, Upper (Hamlet)	Yorkshire.
Soothill, Nether (Hamlet)	Yorkshire.
Soyland (Township)	Yorkshire.
Seghill (Township)	Northumberland.
Southwick (Township)	Durham.
Silsden (Township)	Yorkshire.
South Blyth (District)	Northumberland.
Shanklin (District)	Isle of Wight.
Skelf (Township)	Yorkshire.
Sidmouth (Town)	Devonshire.
Slough (District)	Bucks.
Tarporley (Parish)	Cheshire.
Thornhill (Township)	Yorkshire.
Trawden (Township)	Lancashire.
Warley (Township, part of)	Yorkshire.
Whitley, Upper (Township)	Yorkshire.
Walton-on-the-Hill (Township)	Lancashire.
Wetherby (Township)	Yorkshire.
Winterton (Parish)	Lincolnshire.
Willington Quay (District)	Northumberland.
Wrotham (Parish)	Kent.

Wednesfield (Township) - - - - -	Staffordshire.
Warsop (Parish) - - - - -	Notts.
Yeadon (Township) - - - - -	Yorkshire.

The Local Government Act has been partially adopted in the following places, to complete Local Acts, and to meet local requirements:—

Brighouse (Hamlet) - - - - -	Yorkshire.
Fenton (District) - - - - -	Staffordshire.
Runcorn (District) - - - - -	Cheshire.
Sittingbourne (Town) - - - - -	Kent.
Stoke (District) - - - - -	Staffordshire.

PETITIONS have been presented for settlement of boundaries under the Act, and boundaries have been settled accordingly in the following places:—

Barnet.	South Blyth.
Birkdale Park.	South Stockton.
Chorley.	Shanklin.
Ealing.	Slough.
Hounslow.	Tow Law.
Jarrow.	Willington.

INQUIRIES have been made by the Inspectors into the following applications, petitions, and appeals, and report made thereon:—

Aberavon - -	(Petition for repeal of South Wales Highway Act.)
Alwinton - -	(Appeal against adoption of Act.)
Ashford - - -	(Petition for repeal of Local Act.)
Awre - - -	(Into propriety of adopting Act.)
Batley - - -	(Division of district into wards.)
Berwick-on-Tweed -	(For extension of borrowing powers.)
Bradford (Yorks.) -	(For compulsory taking of lands for street improvement.)
Birmingham - -	(Memorial to Treasury for sanction to loan.)
Brighton - -	(For compulsory taking of land for street improvement.)
Barnet - - -	(Petition against vote for adoption of Act.)
Ditto - - -	(Second ditto ditto.)
Cheltenham - -	(Petition for removal of hackney carriages stand.)
Croydon - - -	(Petition against proposed sewage tanks.)
Ford - - -	(Appeal against adoption of Act.)
Goudhurst - -	(Ditto.)
Horton - - -	(Ditto.)
Holywell - -	(Petition for compulsory taking of land.)
Hull - - -	(Ditto for street improvement.)
Jarrow - - -	(Appeal against adoption of Act.)

Leamington - - (Appeal against Paving Expenses.)
Llanelly - - - (Petition for compulsory taking of land for improvement of market.)
Lockwood - - (Petition against adoption of Act.)
Long Preston - - (Ditto.)
Merthyr Tydfil - (Petition for extension of borrowing powers.)
Newton Heath - (Petition for division of district into wards.)
Newnham - - (Into propriety of adoption of Act.)
Nottingham - - (Petition for compulsory taking of land for street improvement.)
Oswestry - - (Petition for repeal of Local Act.)
Plymouth - - (Petition for compulsory taking of land for street improvement.)
Southampton - - (Petition for compulsory taking of land.)
Tideswell and Wormhill. (Petition for separation of Wormhill from district.)
Wallasey - - (Petition for extension of borrowing powers.)
West Ham - - (Petition for compulsory taking of land for street improvement.)
West Cowes - - (Petition for alteration of Local Act.)
Ditto - - - (Petition for extension of borrowing powers.)
Westbury - - (Into propriety of adopting Act.)
Worthing - - (Petition for power to sell and appropriate market property.)

MISCELLANEOUS ORDERS, &c. have been made by the Home Secretary, after investigation and report by this Office:—

Alwinton with Holystone (Parish) - - - - Northumberland.
(Excluding district from operation of Act.)
Braithwell (Township) - - - - - - - - Yorkshire
(Order disapproving the adoption of the Act.)
Crumpsall (Township) - - - - - - - Lancashire.
(Remission of Surcharge.)
Clun (Parish) - - - - - - - - - Shropshire.
(Order disapproving adoption of the Act.)
East Bridgeford (Parish) - - - - - - - - Notts.
(Order disapproving adoption of the Act.)
Ford (Township) - - - - - - - - - Durham.
(Order excluding from operation of the Act.)
Fulwood (Township) - - - - - - - - Lancashire.
(Order approving adoption of the Act.)
Frant (Parish) - - - - - - - - - Kent and Sussex.
(Order disapproving adoption of the Act.)
Goudhurst (Parish) - - - - - - - - Kent.
(Order disapproving adoption of the Act.)
Headcorn (Parish) - - - - - - - - - Kent.
(Order disapproving adoption of the Act.)
Hornsea (Parish) - - - - - - - - - Yorkshire.
(Order approving adoption of the Act.)
Long Preston (Township) - - - - - - - Yorkshire.
(Order excluding from operation of the Act.)
Middleton and Smerrill (Township) - - - - - Derbyshire.
(Order disapproving adoption of the Act)

Newton Heath (Township) - - - - - - - Lancashire.
(Remission of Surcharge.)
Tideswell (Parish) - - - - - - - - - Derbyshire.
(Order excluding from operation of Act.)
Worksop (Parish) - - - - - - - - - Notts.
(Remission of Surcharge.)
Ditto (ditto) - - - - - - - - - Ditto.
(Remission of Surcharge.)
Ditto (ditto) - - - - - - - - - Ditto.
(Remission of Surcharge.)
Wymeswold (Parish) - - - - - - - Leicestershire.
(Order disapproving adoption of Act.)
Withyham (Parish) - - - - - - - - - Sussex.
(Order disapproving adoption of Act.)

SANCTIONS granted between 1st August 1862 and 26th July 1863.

District.	County.	Amount of Sanction.	Purpose of Loan.
		£. s. d.	
Accrington - -	Lancaster -	8,000 - -	Purchase and formation of a burial-ground.
Ditto - -	Ditto - -	3,000 - -	Sewerage and deodorizing works.
Altrincham -	Chester - -	300 - -	Purchase of offices.
Banbury - -	Oxon & North Hants.	2,000 - -	Deodorizing works.
Bicester Market End.	Oxon - -	1,500 - -	Drainage.
Bridgend - -	Glamorgan -	200 - -	Street improvement.
Ditto - -	Ditto - -	140 - -	Purchase of gas-posts.
Carlisle - -	Cumberland -	400 - -	Extension of drainage.
Chorley - -	Chester - -	2,000 - -	Drainage.
Coventry - -	Warwick - -	10,000 - -	Purchase of land, and construction of sewerage works.
Croydon - -	Surrey - -	8,000 - -	Sewerage.
Dawlish - -	Devon - - -	2,000 - -	Purchase of Dawlish Green.
Dartmouth -	Devon - -	500 - -	For a new reservoir.
Dover - -	Kent - -	1,000 - -	Street improvement.
East Cowes -	Isle of Wight -	308 - -	Drainage and water supply.
Enfield - -	Middlesex -	400 - -	Sewerage.
Eccleshill - -	York - - -	3,000 - -	Water supply.
Harrogate - -	York - -	2,000 - -	Flagging.
Halstead - -	Essex - -	274 - -	Paving.
Hanley - -	Stafford - -	13,000 - -	Purchase of market.
Hastings - -	Sussex - -	1,500 - -	Drainage.
Heanor - -	Derby - -	250 - -	Water supply.
Higher Bebington	Chester - -	600 - -	Sewerage.
Ilfracombe - -	Devon - - -	2,000 - -	Market and market-hall.
Ipswich - -	Suffolk - -	1,500 - -	Street improvement.

District.	County.	Amount of Sanction.	Purpose of Loan.
		£. s. d.	
Kingston-upon-Hull.	York	1,500 – –	Improvement of Pearson's Park.
Ditto	Ditto	21,000 – –	Drainage.
Kendal	Westmoreland	500 – –	Street improvement.
Lillington	Warwick	250 – –	Water supply.
Leicester	Leicester	2,850 – –	Street improvement.
Llanelly	Carmarthen	11,382 – –	Sewerage.
Llandilo	Ditto	700 – –	Drainage and water supply.
Longton	Stafford	15,000 – –	Purchase of market and premises.
Ditto	Ditto	10,000 – –	Ditto.
Ditto	Ditto	3,000 – –	Street improvement.
Luton	Bedford	700 – –	Purchase of land.
Margate	Kent	450 – –	Improving Broad-street.
Merthyr Tydfil	Glamorgan	5,000 – –	Water supply.
Ditto	Ditto	12,000 – –	Ditto.
Monks Coppenhall.	Chester	180 – –	Sewerage.
Ditto	Ditto	250 – –	Ditto.
Newcastle, Lyme	Stafford	900 – –	Deodorizing works.
Nottingham	Nottingham	1,000 – –	Sewerage.
Ditto	Ditto	4,000 – –	Street improvement.
Norwich	Norfolk	8,000 – –	Ditto.
Ditto	Ditto	4,000 – –	Ditto.
Over Darwen	Lancaster	560 – –	Drainage.
Ditto	Ditto	140 – –	Ditto.
Roath	Glamorgan	300 – –	Slaughter Houses.
Shipley	York	787 – –	Drainage.
Southampton	Hants	2,318 18 –	Paving and street improvement.
Ditto	Ditto	9,687 2 –	Drainage and water supply.
South Shields	Durham	12,313 – –	Drainage.
Ditto	Ditto	5,176 – –	Ditto.
Ditto	Ditto	1,000 – –	Ditto.
Ditto	Ditto	3,000 – –	Street and road improvement.
Swansea	Glamorgan	3,000 – –	Water supply.
Tottenham	Middlesex	2,800 – –	Making roads.
Ditto	Ditto	1,320 – –	Ditto.
Ditto	Ditto	600 – –	Road improvement.
Toxteth Park	Lancaster	1,700 – –	Erection of offices and buildings.
Tranmore	Chester	954 – –	Sewerage and flagging.
Ditto	Ditto	1,200 – –	Street improvement.
Ditto	Ditto	352 – –	Making Holt Hill Road.
Uxbridge	Middlesex	300 – –	Water supply.
Wellingborough	North Hants	1,750 – –	Purchase of land for public improvements.
Wells	Somerset	3,000 – –	Purchase of site for and making market.
West Derby	Lancaster	1,500 – –	Main sewerage.
West Ham	Essex	8,000 – –	As mentioned in mortgage deed.
Woolwich	Kent	7,000 – –	Making footpaths.
Waltham Abbey	Essex	1,500 – –	Street improvement.

BYE-LAWS prepared by Local Boards of Health under the Public Health Act, 1848, and by Local Boards constituted under the Local Government Act, 1858, for the following places, have been submitted for confirmation by the Secretary of State. Each set of Bye-laws has been examined and reported on beforebeing submitted for confirmation:—

Balsall Heath.	Exmouth.	Rastrick.
Barton-on-Humber.	Fenton, Great.	Sandbach.
Barnsley.	Gloucester.	Sandown.
Barnsley (Park).	Ham Common.	Stoke-on-Trent.
Bedlingtonshire.	Holywell.	Stockport.
Bicester King's End.	Houghton-le-Spring.	Soothill, Nether.
Blaydon.	Hull.	Tarporley.
Barnstaple.	Ilfracombe.	Tavistock.
Bradley.	Knighton.	Tring.
Bridport.	Longton.	Tunstall.
Carmarthen.	Ludlow.	Tynemouth.
Cheltenham.	Masham.	Wadsworth.
Chester.	Matlock.	Warley.
Chorley.	Meltham.	Wigan.
Cleckheaton.	Midgeley.	Windsor, New.
Cowes, East.	Moss-side.	Willington Quay.
Dewsbury.	Morley.	Yarmouth, Great.
Dukinfield.	Nottingham.	

The following BILLS have been prepared in this Office during the past year, and have passed through Parliament:—

The Local Government Act Supplemental Bill (1863).
The Local Government Act Supplemental Bill (1863), (No. 2).
The Local Government Act (1858) Amendment Bill (1863).

From the date of the last Annual Report issued under the provisions of the Local Government Act, 1858, and bearing date 1st August 1862, to the date of this present Report, the number of letters, &c. received at and despatched from this Office has been as follows:—

Letters received - - - - - - -		3,663
Letters despatched:		
By post - - - - - -	6,871	8,956
By hand - - - - - -	2,085	
Packets despatched:		
By post - - - - - -	15,700	16,201
By hand - - - - - -	501	
Total - - -		28,820

Local Government Act Office, Whitehall,
26 July 1863.

LOCAL GOVERNMENT ACT (1858).

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